

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

---

In re:

WESTMORELAND COAL COMPANY, *et al.*,<sup>1</sup>

Debtors.

---

)  
) Chapter 11  
)  
) Case No. 18-35672 (DRJ)  
)  
) (Jointly Administered)  
)

**DEBTORS' APPLICATION FOR ENTRY OF  
AN ORDER AUTHORIZING THE RETENTION  
AND EMPLOYMENT OF KIRKLAND & ELLIS  
LLP AND KIRKLAND & ELLIS INTERNATIONAL  
LLP AS ATTORNEYS FOR THE DEBTORS AND DEBTORS  
IN POSSESSION EFFECTIVE *NUNC PRO TUNC* TO THE PETITION DATE**

---

**THIS APPLICATION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE APPLICATION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE WITHIN 21 DAYS OF THE DATE THIS WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE APPLICATION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE APPLICATION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE APPLICATION AT THE HEARING.**

**REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.**

**A HEARING WILL BE HELD ON THIS MATTER ON NOVEMBER 13, 2018, AT 1:00 P.M. (CT) BEFORE THE HONORABLE DAVID R. JONES, 515 RUSK STREET, COURTROOM 400, HOUSTON, TEXAS 77002.**

---

<sup>1</sup> Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at [www.donlinrecano.com/westmoreland](http://www.donlinrecano.com/westmoreland). Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

The above-captioned debtors and debtors in possession (collectively, the “Debtors”)<sup>2</sup> file this application (this “Application”) for the entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Order”), authorizing the Debtors to retain and employ Kirkland & Ellis LLP and Kirkland & Ellis International LLP (collectively, “Kirkland”) as their attorneys effective *nunc pro tunc* to the Petition Date (as defined herein). In support of this Application, the Debtors submit the declaration of Stephen E. Hessler, the president of Stephen E. Hessler, P.C., a partner of Kirkland & Ellis LLP, and a partner of Kirkland & Ellis International LLP (the “Hessler Declaration”), which is attached hereto as **Exhibit B** and the declaration of Jennifer S. Grafton, Chief Administrative Officer and Chief Legal Officer of Debtor Westmoreland Coal Company (the “Grafton Declaration”), which is attached hereto as **Exhibit C**. In further support of this Application, the Debtors respectfully state as follows.

### **Jurisdiction and Venue**

1. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of Texas*, dated May 24, 2012 (the “Amended Standing Order”). The Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments

---

<sup>2</sup> A detailed description of the Debtors’ businesses and the reasons for commencing the chapter 11 cases is set forth in the *Declaration of Jeffrey S. Stein, Chief Restructuring Officer of Westmoreland Coal Company, in Support of Chapter 11 Petitions and First Day Pleadings* [Docket No. 54] (the “First Day Declaration”).

in connection herewith consistent with Article III of the United States Constitution. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The bases for the relief requested herein are sections 327(a) and 330 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Bankruptcy Rules 2014(a) and 2016, and rules 2014-1 and 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

### **Background**

3. Westmoreland Coal Company and its Debtor and non-Debtor affiliates operate the sixth-largest coal-mining enterprise in North America, including 19 coal mines in six states and Canada. The Debtors primarily produce and sell thermal coal to investment grade power plants under long-term, cost-protected contracts, as well as to industrial customers and barbeque charcoal manufacturers. Headquartered in Englewood, Colorado, the Debtors and their non-Debtor subsidiaries employ approximately 2,971 individuals. The Debtors’ revenue for the twelve-month period that ended August 31, 2018, totaled \$850 million. As of the Petition Date, the Debtors’ aggregate prepetition indebtedness totaled approximately \$1.1 billion.

4. On October 9, 2018 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On October 18, 2018, the United States Trustee appointed an official committee of unsecured creditors in the Debtors’ bankruptcy cases [Docket No. 206]. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

**Relief Requested**

5. By this Application, the Debtors seek the entry of the Order authorizing the retention and employment of Kirkland as their attorneys in accordance with the terms and conditions set forth in that certain engagement letter between the Debtors and Kirkland effective as of March 7, 2018 (the “Engagement Letter”), a copy of which is attached hereto as **Exhibit 1** to **Exhibit A** and incorporated herein by reference.

**Kirkland’s Qualifications**

6. The Debtors seek to retain Kirkland because of Kirkland’s recognized expertise and extensive experience and knowledge in the field of debtors’ protections, creditors’ rights, and business reorganizations under chapter 11 of the Bankruptcy Code.

7. Kirkland has been actively involved in major chapter 11 cases and has represented debtors in many cases, including, among others: *In re iHeartMedia, Inc.*, No. 18-31274 (MI) (Bankr. S.D. Tex. Apr. 12, 2018); *In re Glob. A&T Elecs. Ltd.*, No. 17-23931 (RDD) (Bankr. S.D.N.Y. Feb. 26, 2018); *In re EXCO Res., Inc.*, No. 18-30155 (MI) (Bankr. S.D. Tex. Feb. 22, 2018); *In re Cobalt Int’l Energy, Inc.*, No. 17-36709 (MI) (Bankr. S.D. Tex. Jan. 11, 2018); *In re Charming Charlie Holdings Inc.*, No. 17-12906 (CSS) (Bankr. D. Del. Jan. 10, 2018); *In re Toys “R” Us, Inc.*, No. 17-34665 (KLP) (Bankr. E.D. Va. Oct. 25, 2017); *In re Seadrill Ltd.*, 17-60079 (DRJ) (Bankr. S.D. Tex. Oct. 31, 2017); *In re GenOn Energy, Inc.*, 17-33695 (DRJ) (Bankr. S.D. Tex. July 13, 2017); *In re Midstates Petrol. Co., Inc.*, 16-32237 (DRJ) (Bankr. S.D. Tex. June 13, 2016); *In re Linn Energy, LLC*, 16-60040 (DRJ) (Bankr. S.D. Tex. June 27, 2016); *In re SandRidge Energy, Inc.*, 16-32488 (DRJ) (Bankr. S.D. Tex. June 23, 2016); *In re Southcross Holdings LP*, No. 16-20111 (MI) (Bankr. S.D. Tex. May 6, 2016); *In re Ultra Petrol. Corp.*, 16-32202 (MI) (Bankr. S.D. Tex. Apr. 29, 2016); *In re Samson Res. Corp.*, No. 15-11934 (CSS) (Bankr. D. Del.

Oct. 29, 2015); *In re Sabine Oil & Gas Corp.*, No. 15-11835 (SCC) (Bankr. S.D.N.Y. Sept. 10, 2015); *In re Caesars Entm't Operating Co., Inc.*, No. 15-01145 (ABG) (Bankr. N.D. Ill. May 5, 2015); *In re Energy Future Holdings Corp.*, No. 14-10979 (CSS) (Bankr. D. Del. Sept. 16, 2014).<sup>3</sup>

8. In preparing for its representation of the Debtors in these chapter 11 cases, Kirkland has become familiar with the Debtors' businesses and many of the potential legal issues that may arise in the context of these chapter 11 cases. The Debtors believe that Kirkland is both well-qualified and uniquely able to represent the Debtors in these chapter 11 cases in an efficient and timely manner.

**Services to be Provided**

9. Subject to further order of the Court, and consistent with the Engagement Letter, the Debtors request the retention and employment of Kirkland to render the following legal services:

- a. advising the Debtors with respect to their powers and duties as debtors in possession in the continued management and operation of their businesses and properties;
- b. advising and consulting on the conduct of these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;

---

<sup>3</sup> Because of the voluminous nature of the orders cited in this Application, they are not attached to this Application. Copies of these orders are available upon request to Kirkland.

- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;
- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors; and (iii) advising the Debtors on corporate and litigation matters.

#### **Professional Compensation**

10. Kirkland intends to apply for compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and any other applicable procedures and orders of the Court. The hourly rates and corresponding rate structure Kirkland will use in these chapter 11 cases are the same as the hourly rates and corresponding rate structure that Kirkland uses in other restructuring matters, as well as similar complex corporate, securities, and litigation matters whether in court or otherwise, regardless of whether a fee application is required. These rates and the rate structure reflect that such restructuring and other complex matters typically are national in scope and involve great complexity, high stakes, and severe time pressures.

11. Kirkland operates in a national marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialization, the firm's expertise, performance, and reputation, the nature of the work involved, and other factors.

12. Kirkland's hourly rates for the 2017 calendar year (the "2017 Hourly Rates") for matters related to the Debtors' restructuring ranged as follows:

<b>Billing Category</b>	<b>U.S. Range</b>
Partners	\$930-\$1,745
Of Counsel	\$555-\$1,745
Associates	\$555-\$1,015
Paraprofessionals	\$215-\$420

13. Kirkland's current hourly rates as of January 1, 2018 (the "Current Hourly Rates") for matters related to the Debtors' restructuring and to these chapter 11 cases range as follows:<sup>4</sup>

<b>Billing Category<sup>5</sup></b>	<b>U.S. Range</b>
Partners	\$965-\$1,795
Of Counsel	\$575-\$1,795
Associates	\$575-\$1,065
Paraprofessionals	\$220-\$440

14. Kirkland's hourly rates are set at a level designed to compensate Kirkland fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses.

<sup>4</sup> For professionals and paraprofessionals residing outside of the U.S., hourly rates are billed in the applicable currency. When billing a U.S. entity, such foreign rates are converted into U.S. dollars at the then applicable conversion rate. After converting these foreign rates into U.S. dollars, it is possible that certain rates may exceed the billing rates listed in the chart herein.

<sup>5</sup> Although Kirkland does not anticipate using contract attorneys during these chapter 11 cases, in the unlikely event that it becomes necessary to use contract attorneys, Kirkland will not charge a markup to the Debtors with respect to fees billed by such attorneys. Moreover, any contract attorneys or non-attorneys who are employed by the Debtors in connection with work performed by Kirkland will be subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code. While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, and if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions.<sup>6</sup>

15. Kirkland represented the Debtors during the twelve-month period before the Petition Date. From October 2017 through December 31, 2017, Kirkland applied the 2017 Hourly Rates for matters related to the Debtors' restructuring. From January 1, 2018 onwards, Kirkland represented the Debtors using the Current Hourly Rates. Moreover, these hourly rates are consistent with the rates that Kirkland charges other comparable chapter 11 clients, regardless of the location of the chapter 11 case.

16. The rate structure provided by Kirkland is appropriate and not significantly different from (a) the rates that Kirkland charges for other similar types of representations or (b) the rates that other comparable counsel would charge to do work substantially similar to the work Kirkland will perform in these chapter 11 cases.

17. It is Kirkland's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is also Kirkland's policy to charge its clients only the amount actually incurred by Kirkland in connection with such items. Examples of such expenses include postage, overnight mail, courier delivery, transportation, overtime expenses, computer-assisted legal research, photocopying, airfare, meals, and lodging.

---

<sup>6</sup> For example, like many of its peer law firms, Kirkland typically increases the hourly billing rate of attorneys and paraprofessionals twice a year in the form of: (i) step increases historically awarded in the ordinary course on the basis of advancing seniority and promotion and (ii) periodic increases within each attorney's and paraprofessional's current level of seniority. The step increases do not constitute "rate increases" (as the term is used in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013). As set forth in the Order, Kirkland will provide ten business-days' notice to the Debtors, the U.S. Trustee, and any official committee before implementing any periodic increases, and shall file any such notice with the Court.



18. To ensure compliance with all applicable deadlines in these chapter 11 cases, from time to time Kirkland utilizes the services of overtime secretaries. Kirkland charges fees for these services pursuant to the Engagement Letter, which permits Kirkland to bill the Debtors for overtime secretarial charges that arise out of business necessity. In addition, Kirkland professionals also may charge their overtime meals and overtime transportation to the Debtors consistent with prepetition practices.

19. Kirkland currently charges the Debtors \$0.16 per page for standard duplication in its offices in the United States. Kirkland does not charge its clients for incoming facsimile transmissions. Kirkland has negotiated a discounted rate for Westlaw computer-assisted legal research. Computer-assisted legal research is used whenever the researcher determines that using Westlaw is more cost effective than using traditional (non-computer assisted legal research) techniques.

#### **Compensation Received by Kirkland from the Debtors**

20. Per the terms of a prior engagement letter, dated as of May 2, 2017 (the “Prior Engagement Letter”), on January 29, 2018, Westmoreland Resource Partners, LP paid \$750,000 to Kirkland, which, as stated in the Prior Engagement Letter, constituted an “advance payment retainer” as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct and *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007). Subsequently, Westmoreland Coal Company paid to Kirkland additional advance payment retainer totaling \$8,130,142.88 in the aggregate, and Westmoreland Resource Partners, LP paid to Kirkland advance payment retainer totaling \$892,186.04 in the aggregate. As stated in each of the Prior Engagement Letter and the Engagement Letter, any advance payment retainer is earned by Kirkland upon receipt, any advance payment retainer became the property of Kirkland upon receipt, the Debtors no longer have a

property interest in any advance payment retainer upon Kirkland's receipt, any advance payment retainer will be placed in Kirkland's general account and will not be held in a client trust account, and the Debtors will not earn any interest on any advance payment retainer.<sup>7</sup> A chart identifying the statements setting forth the professional services provided by Kirkland to the Debtors and the expenses incurred by Kirkland in connection therewith, as well as the advance payment retainer transferred by the Debtors to Kirkland, prior to the Petition Date is set forth in the Hessler Declaration.

21. Pursuant to Bankruptcy Rule 2016(b), Kirkland has neither shared nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners, associates, and contract attorneys associated with Kirkland or (b) any compensation another person or party has received or may receive.

22. As of the Petition Date, the Debtors did not owe Kirkland any amounts for legal services rendered before the Petition Date. Although certain expenses and fees may have been incurred but not yet applied to Kirkland's advance payment retainers, the amount of Kirkland's advance payment retainers always exceeded any amounts listed or to be listed on statements describing services rendered and expenses incurred (on a "rates times hours" and "dates of expenses incurred" basis) prior to the Petition Date.

#### **Kirkland's Disinterestedness**

23. To the best of the Debtors' knowledge and as disclosed herein and in the Hessler Declaration, (a) Kirkland is a "disinterested person" within the meaning of section 101(14) of the

---

<sup>7</sup> The Engagement Letter permits Kirkland to retain prepetition advance payment retainer held by Kirkland as of the Petition Date rather than applying such prepetition advance payment retainer to pay postpetition fees and expenses. In light of the facts and circumstances of these chapter 11 cases, Kirkland will retain any prepetition advance payment retainer held by Kirkland as of the Petition Date and will not apply any such amounts to postpetition fees and expenses.

Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors' estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in the Hessler Declaration.

24. Kirkland will review its files periodically during the pendency of these chapter 11 cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Kirkland will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

**Supporting Authority**

25. The Debtors seek retention of Kirkland as their attorneys pursuant to section 327(a) of the Bankruptcy Code, which provides that a debtor, subject to Court approval:

[M]ay employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [debtor] in carrying out the [debtor]'s duties under this title.

11 U.S.C. § 327(a).

26. Bankruptcy Rule 2014(a) requires that an application for retention include:

[S]pecific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant's knowledge, all of the [firm's] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

Fed. R. Bankr. P. 2014.

27. The Debtors submit that for all the reasons stated above and in the Hessler Declaration, the retention and employment of Kirkland as counsel to the Debtors is warranted. Further, as stated in the Hessler Declaration, Kirkland is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors’ estates and has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in the Hessler Declaration.

### **Notice**

28. The Debtors will provide notice of this Motion to the following parties or their respective counsel (collectively, the “Notice Parties”): (a) the Office of the United States Trustee for the Southern District of Texas; (b) the holders of the 50 largest unsecured claims against the Debtors (on a consolidated basis); (c) the indenture trustee under the Debtors’ 8.75% senior secured notes due 2022; (d) the ad hoc group of lenders under the Debtors’ prepetition term loan facility due 2020 and the Debtors’ 8.75% senior secured notes due 2022; (e) the administrative agent under the Debtors’ prepetition term loan facility due 2020; (f) the administrative agent under Westmoreland Resource Partners, LP’s term loan facility due 2018; (g) the ad hoc committee of certain lenders under Westmoreland Resource Partners, LP’s term loan facility due 2018; (h) the administrative agent under the Debtors’ proposed debtor-in-possession financing facility; (i) any statutory committee appointed in these case; (j) the United States Attorney’s Office for the Southern District of Texas; (k) the Internal Revenue Service; (l) the Environmental Protection Agency and similar state environmental agencies for states in which the Debtors conduct business; (m) the offices of the attorneys general for the states in which the Debtors operate; (n) the Securities and Exchange Commission; and (o) any party that has requested notice pursuant to

Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given. A copy of this Application is also available on the website of the Debtors' notice and claims agent at [www.donlinrecano.com/westmoreland](http://www.donlinrecano.com/westmoreland). In light of the nature of the relief requested, the Debtors submit that no other or further notice is required.

**No Prior Request**

29. No prior request for the relief sought in this Application has been made to this or any other court.

*[Remainder of page intentionally left blank]*

WHEREFORE, the Debtors respectfully request that the Court enter the Order, substantially in the form attached hereto as **Exhibit A**, granting the relief requested herein and granting such other relief as is just and proper.

Dated: October 22, 2018  
Houston, Texas

/s/ Jennifer S. Grafton

Jennifer S. Grafton  
Westmoreland Coal Company  
Chief Administrative Officer and Chief  
Legal Officer

**Certificate of Service**

I certify that on October 22, 2018, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Patricia B. Tomasco

Patricia B. Tomasco

**Exhibit A**

**Proposed Order**



**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:	)	
	)	Chapter 11
	)	
WESTMORELAND COAL COMPANY, <i>et al.</i> , <sup>1</sup>	)	Case No. 18-35672 (DRJ)
	)	
Debtors.	)	(Jointly Administered)
	)	
	)	Re: Docket No. ____

**ORDER AUTHORIZING THE RETENTION AND  
EMPLOYMENT OF KIRKLAND & ELLIS LLP AND KIRKLAND & ELLIS  
INTERNATIONAL LLP AS ATTORNEYS FOR THE DEBTORS AND DEBTORS  
IN POSSESSION EFFECTIVE *NUNC PRO TUNC* TO THE PETITION DATE**

Upon the application (the “Application”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for the entry of an order (this “Order”) authorizing the Debtors to retain and employ Kirkland & Ellis LLP and Kirkland & Ellis International LLP (collectively, “Kirkland”) as their attorneys effective *nunc pro tunc* to the Petition Date, pursuant to sections 327(a) and 330 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”); and the Court having reviewed the Application, the declaration of Stephen E. Hessler, the president of Stephen E. Hessler, P.C., a partner of Kirkland & Ellis LLP,

---

<sup>1</sup> Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent in these chapter 11 cases at [www.donlinrecano.com/westmoreland](http://www.donlinrecano.com/westmoreland). Westmoreland Coal Company’s service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.

and a partner of Kirkland & Ellis International LLP (the “Hessler Declaration”), and the declaration of Jennifer S. Grafton, Chief Administrative Officer and Chief Legal Officer of Westmoreland Coal Company (the “Grafton Declaration”); and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and the Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found based on the representations made in the Application and in the Hessler Declaration that (a) Kirkland does not hold or represent an interest adverse to the Debtors’ estates and (b) Kirkland is a “disinterested person” as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code; and the Court having found that the relief requested in the Application is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and the Court having found that the Debtors provided adequate and appropriate notice of the Application under the circumstances and that no other or further notice is required; and the Court having reviewed the Application and having heard statements in support of the Application at a hearing, if any, held before the Court (the “Hearing”); and the Court having determined that the legal and factual bases set forth in the Application and at the Hearing, if any, establish just cause for the relief granted herein; and any objections to the relief requested herein having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Application is granted to the extent set forth herein.
2. The Debtors are authorized to retain and employ Kirkland as their attorneys *nunc pro tunc* to the Petition Date in accordance with the terms and conditions set forth in the Application and in the Engagement Letter attached hereto as **Exhibit 1**.

3. Kirkland is authorized to provide the Debtors with the professional services as described in the Application and the Engagement Letter. Specifically, but without limitation, Kirkland will render the following legal services:

- a. advising the Debtors with respect to their powers and duties as debtors in possession in the continued management and operation of their businesses and properties;
- b. advising and consulting on their conduct during these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;
- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;
- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors; and (iii) advising the Debtors on corporate and litigation matters.

4. Kirkland shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors' chapter 11 cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Bankruptcy Rules, and any other applicable procedures and orders of the Court.

5. Kirkland is authorized without further order of the Court to apply amounts from the prepetition advance payment retainer to compensate and reimburse Kirkland for fees or expenses incurred on or prior to the Petition Date consistent with its ordinary course billing practice. At the conclusion of Kirkland's engagement by the Debtors, if the amount of any advance payment retainer held by Kirkland is in excess of the amount of Kirkland's outstanding and estimated fees, expenses, and costs, Kirkland will pay to the Debtors the amount by which any advance payment retainer exceed such fees, expenses, and costs.

6. Notwithstanding anything to the contrary in the Application, the Engagement Letter, or the Declarations attached to the Application, the reimbursement provisions allowing the reimbursement of fees and expenses incurred in connection with participating in, preparing for, or responding to any action, claim, suit, or proceeding brought by or against any party that relates to the legal services provided under the Engagement Letter and fees for defending any objection to Kirkland's fee applications under the Bankruptcy Code are not approved pending further order of the Court.

7. Notwithstanding anything to the contrary in the Application, the Engagement Letter, or the Declarations attached to the Application, the "Client Waiver" of the right to object to fees and expenses once paid is not effective while the Client is a debtor-in-possession. The Client Waiver shall not be construed to limit, restrict, or impair, while Client is a debtor in

possession, Client's responsibility to protect and conserve estate assets by reviewing and objecting to the allowance of professional fees in accordance with 11 U.S.C. §§ 330, 331, and 1106(a)(1) (incorporating sections 704(a)(5) and 704(a)(2)).

8. Kirkland shall not charge a markup to the Debtors with respect to fees billed by contract attorneys who are hired by Kirkland to provide services to the Debtors and shall ensure that any such contract attorneys are subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code and Bankruptcy Rules.

9. Kirkland shall provide ten-business-days' notice to the Debtors, the U.S. Trustee, and any official committee before any increases in the rates set forth in the Application or the Engagement Letter are implemented and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

10. The Debtors and Kirkland are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

11. Notice of the Application as provided therein is deemed to be good and sufficient notice of such Application, and the requirements of the Bankruptcy Local Rules are satisfied by the contents of the Application.

12. To the extent the Application, the Hessler Declaration, the Grafton Declaration, or the Engagement Letter is inconsistent with this Order, the terms of this Order shall govern.

13. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

14. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: \_\_\_\_\_, 2018  
Houston, Texas

---

THE HONORABLE DAVID R. JONES  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit 1**

**Engagement Letter**

**KIRKLAND & ELLIS LLP**  
AND AFFILIATED PARTNERSHIPS

Stephen E. Hessler, P.C.  
To Call Writer Directly:  
(212) 446-4974  
stephen.hessler@kirkland.com

601 Lexington Avenue  
New York, NY 10022  
(212) 446-4800  
www.kirkland.com

Facsimile:  
(212) 446-4900

March 7, 2018

Jennifer Grafton, Esq.  
Chief Administrative Officer and Chief Legal Officer  
Westmoreland Coal Company  
9540 South Maroon Circle  
Suite 300  
Englewood, CO 80112

Re: Retention to Provide Legal Services

Dear Ms. Grafton:

We are very pleased that you have asked us to represent Westmoreland Coal Company and those wholly or partially owned subsidiaries listed in an addendum or supplement to this letter, as such list may be amended from time to time by the Parties (as defined below) (collectively, “Client”), in connection with a potential restructuring. Please note, the Firm’s representation is only of Client; the Firm does not and will not represent any direct or indirect shareholder, director, officer, partner, employee, affiliate, or joint venturer of Client or of any other entity”.

**General Terms.** This retention letter (this “Agreement”) sets forth the terms of Client’s retention of Kirkland & Ellis International LLP (and its affiliated entity Kirkland & Ellis International LLP (collectively, the “Firm”) to provide legal services and constitutes an agreement between the Firm and Client (the “Parties”). This Agreement sets forth the Parties’ entire agreement for rendering professional services for the current matter, as well as for all other existing or future matters (collectively, the “Engagement”), except where the Parties otherwise agree in writing. For the avoidance of any doubt, we will not represent the Conflicts Board of Westmoreland Resource Partners GP, LLC in connection with the Engagement. Furthermore, this Agreement supersedes and replaces all prior letters of engagement between the Firm and Client.

**Fees.** The Firm will bill Client for fees incurred at its regular hourly rates and in quarterly increments of an hour (or in smaller time increments as otherwise required by a court). The Firm reserves the right to adjust the Firm’s billing rates from time to time in the ordinary course of the Firm’s representation of Client.

Although the Firm will attempt to estimate fees to assist Client in Client’s planning if requested, such estimates are subject to change and are not binding unless otherwise expressly and unequivocally stated in writing.



## KIRKLAND & ELLIS LLP

Westmoreland Coal Company

February 28, 2018

Page 2

**Expenses.** Expenses related to providing services shall be included in the Firm's statements as disbursements advanced by the Firm on Client's behalf. Such expenses include photocopying, printing, scanning, witness fees, travel expenses, filing and recording fees, certain secretarial overtime, and other overtime expenses, postage, express mail, and messenger charges, deposition costs, computerized legal research charges, and other computer services, and miscellaneous other charges. Client shall pay directly (and is solely responsible for) certain larger costs, such as consultant or expert witness fees and expenses, and outside suppliers' or contractors' charges, unless otherwise agreed by the Parties. By executing this Agreement below, Client agrees to pay for all charges in accordance with the Firm's schedule of charges, a copy of which is attached hereto at Schedule 1, as revised from time to time.

**Billing Procedures.** The Firm's statements of fees and expenses are typically delivered monthly, but the Firm reserves the right to alter the timing of delivering its statements depending on circumstances. The Firm, to the extent required by a court or applicable law, may provide separate invoices for fees and expenses incurred on behalf of Westmoreland Resource Partners GP, LLC and its subsidiaries (including Westmoreland Resource Partners, LP). Client may have the statement in any reasonable format it chooses, but the Firm will select an initial format for the statement unless Client otherwise requests in writing. Depending on the circumstances, however, estimated or summary statements may be provided, with time and expense details to follow thereafter.

**Retainer.** Client agrees to provide to the Firm an "advance payment retainer," as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct, *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007), and *In re Caesars Entm't Operating Co., Inc.*, No. 15-01145 (ABG) (Bankr. N.D. Ill. May 28, 2015) (and cases cited therein), in the initial amount of \$750,000. In addition, Client agrees to provide one or more additional advance payment retainers upon request by the Firm so that the amount of any advance payment retainers remains at or above the Firm's estimated fees and expenses. The Firm may apply the advance payment retainers to any outstanding fees as services are rendered and to expenses as they are incurred. Client understands and acknowledges that any advance payment retainers are earned by the Firm upon receipt, any advance payment retainers become the property of the Firm upon receipt, Client no longer has a property interest in any advance payment retainers upon the Firm's receipt, any advance payment retainers will be placed in the Firm's general account and will not be held in a client trust account, and Client will not earn any interest on any advance payment retainers; provided, however, that solely to the extent required under applicable law, at the conclusion of the Engagement, if the amount of any advance payment retainers held by the Firm is in excess of the amount of the Firm's outstanding and estimated fees, expenses, and costs, the Firm will pay to Client the amount by which any advance payment retainers exceed such fees, expenses, and costs. Client further understands and acknowledges that the use of advance payment retainers is an integral condition of the Engagement, and is necessary to ensure that: Client continues to have

## KIRKLAND & ELLIS LLP

Westmoreland Coal Company

February 28, 2018

Page 3

access to the Firm's services; the Firm is compensated for its representation of Client; the Firm is not a pre-petition creditor in the event of a Restructuring Case; and that in light of the foregoing, the provision of the advance payment retainers is in Client's best interests. The fact that Client has provided the Firm with an advance payment retainer does not affect Client's right to terminate the client-lawyer relationship.

Please be advised that there is another type of retainer known as a "security retainer," as defined in *Dowling v. Chicago Options Assoc.*, 875 N.E.2d at 1018, and *In re Caesars Entm't Operating Co., Inc.*, No. 15-01145 (ABG) (Bankr. N.D. Ill. May 28, 2015) (and cases cited therein). A security retainer remains the property of the client until the lawyer applies it to charges for services that are actually rendered and expenses that are incurred. Any unearned funds are then returned to the client. In other circumstances not present here, the Firm would consider a security retainer and Client's funds would be held in the Firm's segregated client trust account until applied to pay fees and expenses. Funds in a security retainer, however, can be subject to claims of Client's creditors and, if taken by creditors, may leave Client unable to pay for ongoing legal services, which may result in the Firm being unable to continue the Engagement. Moreover, a security retainer creates clawback risks for the Firm in the event of an insolvency proceeding. The choice of the type of retainer to be used is Client's choice alone, but for the Engagement and for the reasons set forth above, the Firm is unwilling to represent Client in the Engagement without using the advance payment retainer.

**Termination.** The Engagement may be terminated by either Party at any time by written notice by or to Client. The Engagement will end at the earliest of (a) Client's termination of the Engagement, (b) the Firm's withdrawal, and (c) the substantial completion of the Firm's substantive work. If permission for withdrawal is required by a court, the Firm shall apply promptly for such permission, and termination shall coincide with the court order for withdrawal. If this Agreement or the Firm's services are terminated for any reason, such termination shall be effective only to terminate the Firm's services prospectively and all the other terms of this Agreement shall survive any such termination.

Upon cessation of the Firm's active involvement in a particular matter (even if the Firm continues active involvement in other matters on Client's behalf), the Firm will have no further duty to inform Client of future developments or changes in law as may be relevant to such matter. Further, unless the Parties mutually agree in writing to the contrary, the Firm will have no obligation to monitor renewal or notice dates or similar deadlines that may arise from the matters for which the Firm had been retained.

**Cell Phone and E-Mail Communication.** The Firm hereby informs Client and Client hereby acknowledges that the Firm's attorneys sometimes communicate with their clients and their clients' professionals and agents by cell telephone, that such communications are capable of being

## KIRKLAND & ELLIS LLP

Westmoreland Coal Company

February 28, 2018

Page 4

intercepted by others and therefore may be deemed no longer protected by the attorney-client privilege, and that Client must inform the Firm if Client does not wish the Firm to discuss privileged matters on cell telephones with Client or Client's professionals or agents.

The Firm hereby informs Client and Client hereby acknowledges that the Firm's attorneys sometimes communicate with their clients and their clients' professionals and agents by unencrypted e-mail, that such communications are capable of being intercepted by others and therefore may be deemed no longer protected by the attorney-client privilege, and that Client must inform the Firm if Client wishes to institute a system to encode all e-mail between the Firm and Client or Client's professionals or agents.

**File Retention.** All records and files will be retained and disposed of in compliance with the Firm's policy in effect from time to time. Subject to future changes, it is the Firm's current policy generally not to retain records relating to a matter for more than five years. Upon Client's prior written request, the Firm will return client records that are Client's property to Client prior to their destruction. It is not administratively feasible for the Firm to advise Client of the closing of a matter or the disposal of records. The Firm recommends, therefore, that Client maintain Client's own files for reference or submit a written request for Client's client files promptly upon conclusion of a matter. Notwithstanding anything to the contrary herein, Client acknowledges and agrees that any applicable privilege of Client (including any attorney-client and work product privilege or any duty of confidentiality) (collectively, the "Privileges") belongs to Client alone and not to any successor entity (including without limitation the Client after a change in control or other similar restructuring or non-restructuring transaction (including without limitation a reorganized Client after the effective date of a plan of reorganization), whether through merger, asset or equity sale, business combination, or otherwise, irrespective of whether such transaction occurs in a Restructuring Case or on an out-of-court basis (in each case, a "Transaction"). Client hereby waives any right, title, and interest of such successor entity to all information, data, documents, or communications in any format covered by the Privileges that is in the possession of the Firm ("Firm Materials"), to the extent that such successor entity had any right, title, and interest to such Firm Materials. For the avoidance of doubt, Client agrees and acknowledges that after a Transaction, such successor entity shall have no right to claim or waive the Privileges or request the return of any such Firm Materials; instead, such Firm Materials shall remain in the Firm's sole possession and control for its exclusive use, and the Firm will (a) not waive any Privileges or disclose the Firm Materials, (b) take all reasonable steps to ensure that the Privileges survive and remain in full force and effect, and (c) assert the Privileges to prevent disclosure of any Firm Materials.

**Conflicts of Interest.** As is customary for a law firm of the Firm's size, there are numerous business entities, with which Client currently has relationships, that the Firm has represented or currently represents in matters unrelated to Client. The Firm notes that the Firm currently

KIRKLAND & ELLIS LLP

Westmoreland Coal Company

February 28, 2018

Page 5

represents or has represented certain creditors of Client or their respective affiliates (collectively, the “Interested Parties”) in matters unrelated to Client and the Firm will continue to do so in such unrelated matters. Because Client is engaged in activities (and may in the future engage in additional activities) in which Client’s interests may diverge from those of the Interested Parties or the Firm’s other clients, the possibility exists that the Interested Parties or one of the Firm’s clients may take positions adverse to Client.

Further, in undertaking the representation of Client, the Firm wants to be fair not only to Client’s interests but also to those of the Firm’s other clients. Because Client is engaged in activities (and may in the future engage in additional activities) in which its interests may diverge from those of the Firm’s other clients, the possibility exists that one of the Firm’s current or future clients may take positions adverse to Client (including litigation or other dispute resolution mechanisms) in a matter in which the Firm may be retained. In the event a present conflict of interest exists between Client and the Firm’s other clients or in the event one arises in the future, Client agrees to waive any such conflict of interest or other objection that would preclude the Firm’s representation of another client (a) in other current or future matters substantially unrelated to the Engagement or (b) other than during a Restructuring Case (as defined below), in other matters related to Client (including in litigation, arbitration, or other dispute resolution mechanisms). Client also agrees that the Firm’s representation in the Engagement is solely of Client and that no member or other entity or person related to it (such as a shareholder, director, officer, partner, employee, or joint venturer) has the status of a client for conflict of interest purposes.

The Firm informs Client that certain entities owned by current or former Firm attorneys and senior staff (“attorney investment entities”) have investments in funds or companies that may, directly or indirectly, be affiliated with Client, hold investments in Client’s debt or equity securities, or conduct commercial transactions with Client (each, a “Passive Holding”). The attorney investment entities are passive and have no management or other control rights in such funds or companies. The Firm notes that other persons may in the future assert that a Passive Holding creates, in certain circumstances, a conflict between the Firm’s exercise of its independent professional judgment in rendering advice to Client and the financial interest of Firm attorneys participating in the attorney investment entities, and such other persons might seek to limit Client’s ability to use the Firm to advise Client on a particular matter. While the Firm cannot control what a person might assert or seek, the Firm believes that the Firm’s judgment will not be compromised by virtue of any Passive Holding. Please let us know if Client has any questions or concerns regarding the Passive Holdings. By executing this letter, Client acknowledges the Firm’s disclosure of the foregoing.

**Restructuring Cases.** If it becomes necessary for Client to commence a restructuring case under chapter 11 of the U.S. Bankruptcy Code (a “Restructuring Case”), the Firm’s ongoing

## KIRKLAND & ELLIS LLP

Westmoreland Coal Company

February 28, 2018

Page 6

employment by Client will be subject to the approval of the court with jurisdiction over the petition. If necessary, the Firm will take steps necessary to prepare the disclosure materials required in connection with the Firm's retention as lead restructuring counsel. In the near term, the Firm will begin conflicts checks on potentially interested parties as provided by Client.

If necessary, the Firm will prepare a preliminary draft of a schedule describing the Firm's relationships with certain interested parties (the "Disclosure Schedule"). The Firm will give Client a draft of the Disclosure Schedule once it is available. Although the Firm believes that these relationships do not constitute actual conflicts of interest, these relationships must be described and disclosed in Client's application to the court to retain the Firm.

If in the Firm's determination a conflict of interest arises in Client's Restructuring Case requiring separate conflicts counsel, then Client will be required to use separate conflicts counsel in those matters.

**No Guarantee of Success.** It is impossible to provide any promise or guarantee about the outcome of Client's matters. Nothing in this Agreement or any statement by Firm staff or attorneys constitutes a promise or guarantee. Any comments about the outcome of Client's matter are simply expressions of judgment and are not binding on the Firm.

**Consent to Use of Information.** In connection with future materials that, for marketing purposes, describe facets of the Firm's law practice and recite examples of matters the Firm handles on behalf of clients, Client agrees that, if those materials avoid disclosing Client's confidences and secrets as defined by applicable ethical rules, they may identify Client as a client, may contain factual synopses of Client's matters, and may indicate generally the results achieved.

**Reimbursement of Fees and Expenses.** Client agrees to promptly reimburse the Firm for all internal or external fees and expenses, including the amount of the Firm's attorney and paralegal time at normal billing rates, as incurred by the Firm in connection with participating in, preparing for, or responding to any action, claim, objection, suit, or proceeding brought by or against any third-party that relates to the legal services provided by the Firm under this Agreement. Without limiting the scope of the foregoing, and by way of example only, this paragraph extends to all such fees and expenses incurred by the Firm: in responding to document subpoenas, and preparing for and testifying at depositions and trials; and with respect to the filing, preparation, prosecution or defense of any applications by the Firm for approval of fees and expenses in a judicial, arbitral, or similar proceeding. Further, Client understands, acknowledges, and agrees that in connection with a Restructuring Case, if Client has not objected to the payment of a Firm invoice or to a Firm fee and expense application, has in fact paid such invoice, or has approved such fee and expense application, then Client waives its right (and the right of any successor entity as a result of a

## KIRKLAND & ELLIS LLP

Westmoreland Coal Company

February 28, 2018

Page 7

Transaction or otherwise) to subsequently object to the payment of fees and expenses covered by such invoice or fee application.

**LLP.** Kirkland & Ellis LLP is a limited liability partnership organized under the laws of Illinois, and Kirkland & Ellis International LLP is a limited liability partnership organized under the laws of Delaware. Pursuant to those statutory provisions, an obligation incurred by a limited liability partnership, whether arising in tort, contract or otherwise, is solely the obligation of the limited liability partnership, and partners are not personally liable, directly or indirectly, by way of indemnification, contribution, assessment or otherwise, for such obligation solely by reason of being or so acting as a partner.

**Governing Law.** This Agreement shall be governed by, and construed in accordance with, the laws of the State of Illinois, without giving effect to the conflicts of law principles thereof.

**Miscellaneous.** This Agreement sets forth the Parties' entire agreement for rendering professional services. It can be amended or modified only in writing and not orally or by course of conduct. Each Party signing below is jointly and severally responsible for all obligations due to the Firm and represents that each has full authority to execute this Agreement so that it is binding. This Agreement may be signed in one or more counterparts and binds each Party countersigning below. If any provision of this Agreement or the application thereof is held invalid or unenforceable, the invalidity or unenforceability shall not affect other provisions or applications of this Agreement which can be given effect without such provisions or application, and to this end the provisions of this Agreement are declared to be severable. Any agreement or waiver contained herein by Client extends to any assignee or successor in interest to Client, including without limitation the reorganized Client upon and after the effective date of a plan of reorganization in a Restructuring Case.

This Agreement is the product of arm's-length negotiations between sophisticated parties, and Client acknowledges that it is experienced with respect to the retention of legal counsel. Therefore, the Parties acknowledge and agree that any otherwise applicable rule of contract construction or interpretation which provides that ambiguities shall be construed against the drafter (and all similar rules of contract construction or interpretation) shall not apply to this Agreement. The Parties further acknowledge that the Firm is not advising Client with respect to this Agreement because the Firm would have a conflict of interest in doing so, and that Client has consulted (or had the opportunity to consult) with legal counsel of its own choosing. Client further acknowledges that Client has entered into this Agreement and agreed to all of its terms and conditions voluntarily and fully-informed, based on adequate information and Client's own independent judgment. The Parties further acknowledge that they intend for this Agreement to be effective and fully enforceable upon its execution and to be relied upon by the Parties.



KIRKLAND & ELLIS LLP

Westmoreland Coal Company  
February 28, 2018  
Page 8

Please confirm your agreement with the arrangements described in this letter by signing the enclosed copy of this letter in the space provided below and returning it to us.

Very truly yours,

KIRKLAND & ELLIS LLP

By: 

Printed Name: Stephen E. Hessler, P.C.

Title: Partner

Agreed and accepted this 28 day of February, 2018

WESTMORELAND COAL COMPANY  
(on behalf of itself and its subsidiaries identified in  
the attached addendum)

By: 

Name: Jennifer Grafton, Esq.

Title: Chief Administrative Officer and Chief  
Legal Officer

KIRKLAND & ELLIS LLP

Westmoreland Coal Company

February 28, 2018

Page 9

**ADDENDUM: List of Client Subsidiaries**

Absaloka Coal, LLC

Basin Resources, Inc.

Buckingham Coal Company, LLC

Dakota Westmoreland Corp.

Daron Coal Company, LLC

Harrison Resources, LLC

Haystack Coal Company

Oxford Conesville, LLC

Oxford Mining Company, LLC

Oxford Mining Company-Kentucky, LLC

Prairie Mines & Royalty ULC

San Juan Coal Company

San Juan Transportation Company

Texas Westmoreland Coal Company

WCC Holding B.V.

WCC Land Holding Company, Inc.

WEI-Roanoke Valley, Inc.

Western Energy Company

Westmoreland Canada Holdings Inc.

Westmoreland Canada LLC

Westmoreland Canadian Investments, LP



**KIRKLAND & ELLIS LLP**

Westmoreland Coal Company

February 28, 2018

Page 10

Westmoreland Coal Sales Co.

Westmoreland Energy Services, Inc.

Westmoreland Energy, LLC

Westmoreland Kemmerer Fee Coal Holdings, LLC

Westmoreland Kemmerer, LLC

Westmoreland Mining LLC

Westmoreland North Carolina Power LLC

Westmoreland Partners

Westmoreland Power, Inc.

Westmoreland Resource Partners, LP

Westmoreland Resources GP, LLC

Westmoreland Resources Inc.

Westmoreland Risk Management, Inc.

Westmoreland San Juan Holdings, Inc.

Westmoreland San Juan, LLC

Westmoreland Savage Corp.

Westmoreland-Roanoke Valley, LP

WRI Partners, Inc.

Westmoreland Coal Company

March 7, 2018

Page No. 1

## KIRKLAND & ELLIS LLP

### CLIENT-REIMBURSABLE EXPENSES AND OTHER CHARGES

*Effective 01/01/2018*

The following outlines Kirkland & Ellis LLP's ("K&E LLP") policies and standard charges for various services performed by K&E LLP and/or by other third parties on behalf of the client which are often ancillary to our legal services. Services provided by in-house K&E LLP personnel are for the convenience of our clients. Given that these services are often ancillary to our legal services, in certain instances it may be appropriate and/or more cost efficient for these services to be outsourced to a third-party vendor. If services are provided beyond those outlined below, pricing will be based on K&E LLP's approximate cost and/or comparable market pricing.

- **Duplicating, Reprographics and Printing:** The following list details K&E LLP's charges for duplicating, reprographics and printing services:
  - ▶ Black and White Copy or Print (all sizes of paper):
    - \$0.16 per impression for all U.S. offices
    - €0.10 per impression in Munich
    - £0.15 per impression in London
    - HK\$1.50 per impression in Hong Kong
    - RMB1.00 per impression in Beijing and Shanghai
  - ▶ Color Copy or Print (all sizes of paper):
    - \$0.55 per impression
  - ▶ Scanned Images:
    - \$0.16 per page for black and white or color scans
  - ▶ Other Services:
    - CD/DVD Duplicating or Mastering - \$7/\$10 per CD/DVD
    - Binding - \$0.70 per binding
    - Large or specialized binders - \$13/\$27
    - Tabs - \$0.13 per item
    - OCR/File Conversion - \$0.03 per page
    - Large Format Printing - \$1.00 per sq. ft.
- **Secretarial and Word Processing:** Clients are not charged for secretarial and word processing activities incurred on their matters during standard business hours.
- **Overtime Charges:** Clients will be charged for overtime costs for secretarial and document services work if either (i) the client has specifically requested the after-hours work or (ii) the nature of the work being done for the client necessitates out-of-hours overtime and such work could not have been done during normal working hours. If these conditions are satisfied, costs for related overtime meals and transportation also will be charged.

Westmoreland Coal Company

March 7, 2018

Page No. 2

- **Travel Expenses:** We charge clients our out-of-pocket costs for travel expenses including associated travel agency fees. We charge coach fares (business class for international flights) unless the client has approved business-class, first-class or an upgrade. K&E LLP personnel are instructed to incur only reasonable airfare, hotel and meal expenses. K&E LLP negotiates, uses, and passes along volume discount hotel and air rates whenever practicable. However, certain retrospective rebates may not be passed along.
- **Catering Charges:** Clients will be charged for any in-house catering service provided in connection with client matters.
- **Communication Expenses:** We do not charge clients for telephone calls or faxes made from K&E LLP's offices with the exception of third-party conference calls and videoconferences.

Charges incurred for conference calls, videoconferences, cellular telephones, and calls made from other third-party locations will be charged to the client at the actual cost incurred. Further, other telecommunication expenses incurred at third-party locations (e.g., phone lines at trial sites, Internet access, etc.) will be charged to the client at the actual cost incurred.

- **Overnight Delivery/Postage:** We charge clients for the actual cost of overnight and special delivery (e.g., Express Mail, FedEx, and DHL), and U.S. postage for materials mailed on the client's behalf. K&E LLP negotiates, uses, and passes along volume discount rates whenever practicable.
- **Messengers:** We charge clients for the actual cost of a third party vendor messenger.
- **Library Research Services:** Library Research staff provides research and document retrieval services at the request of attorneys, and clients are charged per hour for these services. Any expenses incurred in connection with the request, such as outside retrieval service or online research charges, are passed on to the client at cost, including any applicable discounts.
- **Online Research Charges:** K&E LLP charges for costs incurred in using third-party online research services in connection with a client matter. K&E LLP negotiates and uses discounts or special rates for online research services whenever possible and practicable and passes through the full benefit of any savings to the client based on actual usage.
- **Inter-Library Loan Services:** Our standard client charge for inter-library loan services when a K&E LLP library employee borrows a book from an outside source is \$25 per title. There is no client charge for borrowing books from K&E LLP

Westmoreland Coal Company

March 7, 2018

Page No. 3

libraries in other cities or from outside collections when the title is part of the K&E LLP collection but unavailable.

- **Off-Site Legal Files Storage:** Clients are not charged for off-site storage of files unless the storage charge is approved in advance.
- **Electronic Data Storage:** K&E LLP will not charge clients for costs to store electronic data and files on K&E LLP's systems if the data stored does not exceed 100 gigabytes (GB). If the data stored for a specific client exceeds 100GB, K&E LLP will charge clients \$4.00 per month/per GB for all network data stored until the data is either returned to the client or properly disposed of. For e-discovery data on the Relativity platform, K&E LLP will also charge clients \$4.00 per month/per GB until the data is either returned to the client or properly disposed of.
- **Calendar Court Services:** Our standard charge is \$25 for a court filing and other court services or transactions.
- **Supplies:** There is no client charge for standard office supplies. Clients are charged for special items (e.g., a minute book, exhibit tabs/indexes/dividers, binding, etc.) and then at K&E LLP's actual cost.
- **Contract Attorneys and Contract Non-Attorney Billers:** If there is a need to utilize a contract attorney or contract non-attorney on a client engagement, clients will be charged a standard hourly rate for these billers unless other specific billing arrangements are agreed between K&E LLP and client.
- **Expert Witnesses, Experts of Other Types, and Other Third Party Consultants:** If there is a need to utilize an expert witness, expert of other type, or other third party consultant such as accountants, investment bankers, academicians, other attorneys, etc. on a client engagement, clients will be requested to retain or pay these individuals directly unless specific billing arrangements are agreed between K&E LLP and client.
- **Third Party Expenditures:** Third party expenditures (e.g., corporate document and lien searches, lease of office space at Trial location, IT equipment rental, SEC and regulatory filings, etc.) incurred on behalf of a client, will be passed through to the client at actual cost. If the invoice exceeds \$50,000, it is K&E LLP's policy that wherever possible such charges will be directly billed to the client. In those circumstances where this is not possible, K&E LLP will seek reimbursement from our client prior to paying the vendor.

Unless otherwise noted, charges billed in foreign currencies are determined annually based on current U.S. charges at an appropriate exchange rate.

**Exhibit B**

**Hessler Declaration**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:	)	
	)	Chapter 11
	)	
WESTMORELAND COAL COMPANY, <i>et al.</i> , <sup>1</sup>	)	Case No. 18-35672 (DRJ)
	)	
Debtors.	)	(Jointly Administered)
	)	

**DECLARATION OF STEPHEN E. HESSLER  
IN SUPPORT OF THE DEBTORS' APPLICATION  
FOR ENTRY OF AN ORDER AUTHORIZING THE  
RETENTION AND EMPLOYMENT OF KIRKLAND &  
ELLIS LLP AND KIRKLAND & ELLIS INTERNATIONAL  
LLP AS ATTORNEYS FOR THE DEBTORS AND DEBTORS  
IN POSSESSION EFFECTIVE *NUNC PRO TUNC* TO THE PETITION DATE**

I, Stephen E. Hessler, being duly sworn, state the following under penalty of perjury:

1. I am the president of Stephen E. Hessler, P.C., a partner of the law firm of Kirkland & Ellis LLP, located at 601 Lexington Avenue, New York, New York 10022, and a partner of Kirkland & Ellis International LLP (together with Kirkland & Ellis LLP, collectively, "Kirkland"). I am the lead attorney from Kirkland working on the above-captioned chapter 11 cases. I am a member in good standing of the Bar of the State of New York, and I have been admitted *pro hac vice* to practice in the United States Bankruptcy Court for the Southern District of Texas. There are no disciplinary proceedings pending against me.

---

<sup>1</sup> Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at [www.donlinrecano.com/westmoreland](http://www.donlinrecano.com/westmoreland). Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

2. I submit this declaration (the “Declaration”) in support of the *Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* (the “Application”).<sup>2</sup> Except as otherwise noted, I have personal knowledge of the matters set forth herein.

### **Kirkland’s Qualifications**

4. The Debtors seek to retain Kirkland because of Kirkland’s recognized expertise and extensive experience and knowledge in the field of debtors’ protections, creditors’ rights, and business reorganizations under chapter 11 of the Bankruptcy Code.

5. Kirkland has been actively involved in major chapter 11 cases and has represented debtors in many cases, including, among others: *In re iHeartMedia, Inc.*, No. 18-31274 (MI) (Bankr. S.D. Tex. Apr. 12, 2018); *In re Glob. A&T Elecs. Ltd.*, No. 17-23931 (RDD) (Bankr. S.D.N.Y. Feb. 26, 2018); *In re EXCO Res., Inc.*, No. 18-30155 (MI) (Bankr. S.D. Tex. Feb. 22, 2018); *In re Cobalt Int’l Energy, Inc.*, No. 17-36709 (MI) (Bankr. S.D. Tex. Jan. 11, 2018); *In re Charming Charlie Holdings Inc.*, No. 17-12906 (CSS) (Bankr. D. Del. Jan. 10, 2018); *In re Toys “R” Us, Inc.*, No. 17-34665 (KLP) (Bankr. E.D. Va. Oct. 25, 2017); *In re Seadrill Ltd.*, 17-60079 (DRJ) (Bankr. S.D. Tex. Oct. 31, 2017); *In re GenOn Energy, Inc.*, 17-33695 (DRJ) (Bankr. S.D. Tex. July 13, 2017); *In re Midstates Petrol. Co., Inc.*, 16-32237 (DRJ) (Bankr. S.D. Tex. June 13, 2016); *In re Linn Energy, LLC*, 16-60040 (DRJ) (Bankr. S.D. Tex. June 27, 2016); *In re SandRidge Energy, Inc.*, 16-32488 (DRJ) (Bankr. S.D. Tex. June 23, 2016); *In re Southcross Holdings LP*,

---

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.

No. 16-20111 (MI) (Bankr. S.D. Tex. May 6, 2016); *In re Ultra Petrol. Corp.*, 16-32202 (MI) (Bankr. S.D. Tex. Apr. 29, 2016); *In re Samson Res. Corp.*, No. 15-11934 (CSS) (Bankr. D. Del. Oct. 29, 2015); *In re Sabine Oil & Gas Corp.*, No. 15-11835 (SCC) (Bankr. S.D.N.Y. Sept. 10, 2015); *In re Caesars Entm't Operating Co., Inc.*, No. 15-01145 (ABG) (Bankr. N.D. Ill. May 5, 2015); *In re Energy Future Holdings Corp.*, No. 14-10979 (CSS) (Bankr. D. Del. Sept. 16, 2014).<sup>3</sup>

6. In preparing for its representation of the Debtors in these chapter 11 cases, Kirkland has become familiar with the Debtors' businesses and many of the potential legal issues that may arise in the context of these chapter 11 cases. I believe that Kirkland is both well-qualified and uniquely able to represent the Debtors in these chapter 11 cases in an efficient and timely manner.

#### **Services to Be Provided**

7. Subject to further order of the Court, and consistent with the Engagement Letter, the Debtors request the retention and employment of Kirkland to render the following legal services:

- a. advising the Debtors with respect to its powers and duties as debtor in possession in the continued management and operation of its businesses and properties;
- b. advising and consulting on the conduct of these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in

---

<sup>3</sup> Because of the voluminous nature of the orders cited in this Declaration, they are not attached to this Declaration. Copies of these orders are available upon request to Kirkland.



negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;

- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;
- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors; and (iii) advising the Debtors on corporate and litigation matters.

#### **Professional Compensation**

8. Kirkland intends to apply for compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and any other applicable procedures and orders of the Court. The hourly rates and corresponding rate structure Kirkland will use in these chapter 11 cases are the same as the hourly rates and corresponding rate structure that Kirkland uses in other debtor representations, and are comparable to the hourly rates and corresponding rate structure that Kirkland uses for complex corporate, securities, and litigation

matters whether in court or otherwise, regardless of whether a fee application is required. These rates and the rate structure reflect that such restructuring and other complex matters typically are national in scope and involve great complexity, high stakes, and severe time pressures.

9. Kirkland operates in a national marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialization, the firm's expertise, performance, and reputation, the nature of the work involved, and other factors.

10. Kirkland's 2017 Hourly Rates for matters related to the Debtors' restructuring ranged as follows:

<b>Billing Category<sup>4</sup></b>	<b>U.S. Range</b>
Partners	\$930-\$1,745
Of Counsel	\$555-\$1,745
Associates	\$555-\$1,015
Paraprofessionals	\$215-\$420

---

<sup>4</sup> Although Kirkland does not anticipate using contract attorneys during these chapter 11 cases, in the unlikely event that it becomes necessary to use contract attorneys, Kirkland will not charge a markup to the Debtors with respect to fees billed by such attorneys. Moreover, any contract attorneys or non-attorneys who are employed by the Debtors in connection with work performed by Kirkland will be subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code. While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, and if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

11. Kirkland's Current Hourly Rates for matters related to the Debtors' restructuring and to these chapter 11 cases range as follows:<sup>5</sup>

<b>Billing Category<sup>6</sup></b>	<b>U.S. Range</b>
Partners	\$965-\$1,795
Of Counsel	\$575-\$1,795
Associates	\$575-\$1,065
Paraprofessionals	\$220-\$440

12. Kirkland's hourly rates are set at a level designed to compensate Kirkland fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions.<sup>7</sup>

13. It is Kirkland's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is also Kirkland's policy to charge

---

<sup>5</sup> For professionals and paraprofessionals residing outside of the U.S., hourly rates are billed in the applicable currency. When billing a U.S. entity, such foreign rates are converted into U.S. dollars at the then applicable conversion rate. After converting these foreign rates into U.S. dollars, it is possible that certain rates may exceed the billing rates listed in the chart herein.

<sup>6</sup> Although Kirkland does not anticipate using contract attorneys during these chapter 11 cases, in the unlikely event that it becomes necessary to use contract attorneys, Kirkland will not charge a markup to the Debtors with respect to fees billed by such attorneys. Moreover, any contract attorneys or non-attorneys who are employed by the Debtors in connection with work performed by Kirkland will be subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code. While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, and if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

<sup>7</sup> For example, like many of its peer law firms, Kirkland typically increases the hourly billing rate of attorneys and paraprofessionals twice a year in the form of: (i) step increases historically awarded in the ordinary course on the basis of advancing seniority and promotion and (ii) periodic increases within each attorney's and paraprofessional's current level of seniority. The step increases do not constitute "rate increases" (as the term is used in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013). As set forth in the Order, Kirkland will provide ten business days' notice to the Debtors, the U.S. Trustee, and any official committee before implementing any periodic increases, and shall file such notice with the Court.

its clients only the amount actually incurred by Kirkland in connection with such items. Examples of such expenses include postage, overnight mail, courier delivery, transportation, overtime expenses, computer-assisted legal research, photocopying, airfare, meals, and lodging.

14. To ensure compliance with all applicable deadlines in these chapter 11 cases, Kirkland utilizes the services of overtime secretaries. Kirkland charges fees for these services pursuant to the Engagement Letter between Kirkland and the Debtors, which permits Kirkland to bill the Debtors for overtime secretarial charges that arise out of business necessity. In addition, Kirkland professionals also may charge their overtime meals and overtime transportation to the Debtors consistent with prepetition practices.

15. Kirkland currently charges the Debtors \$0.16 per page for standard duplication in its offices in the United States. Kirkland does not charge its clients for incoming facsimile transmissions. Kirkland has negotiated a discounted rate for Westlaw computer-assisted legal research. Computer-assisted legal research is used whenever the researcher determines that using Westlaw is more cost effective than using traditional (non-computer assisted legal research) techniques.

#### **Compensation Received by Kirkland from the Debtors**

16. Per the terms of the Prior Engagement Letter, on January 29, 2018, Westmoreland Resource Partners, LP paid \$750,000 to Kirkland, which, as stated in the Prior Engagement Letter, constituted an “advance payment retainer” as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct and *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007). Subsequently, Westmoreland Coal Company paid to Kirkland additional advance payment retainer totaling \$8,130,142.88 in the aggregate, and Westmoreland Resource Partners, LP paid to

Kirkland advance payment retainer totaling \$892,186.04 in the aggregate. As stated in each of the Prior Engagement Letter and the Engagement Letter, any advance payment retainer is earned by Kirkland upon receipt, any advance payment retainer become the property of Kirkland upon receipt, the Debtors no longer have a property interest in any advance payment retainer upon Kirkland's receipt, any advance payment retainer will be placed in Kirkland's general account and will not be held in a client trust account, and the Debtors will not earn any interest on any advance payment retainer.<sup>8</sup> A chart identifying the statements setting forth the professional services provided by Kirkland to the Debtors and the expenses incurred by Kirkland in connection therewith, as well as the advance payment retainer transferred by the Debtors to Kirkland, prior to the Petition Date is set forth below.

17. During the 90-day period before the Petition Date, the Westmoreland Coal Company paid advance payment retainer in the following amounts to Kirkland:

Type of Transaction	Date	Amount of Fees and Expenses Listed on Statement	Amount of Advance Payment Retainer Requested	Amount of Advance Payment Retainer Received	Resulting Advance Payment Retainer Following
Receipt of Additional Advance Payment Retainer	July 16, 2018			\$1,612,846.33	\$2,290,000.00
Request for Additional Advance Payment Retainer (Full Statement)	July 23, 2018	\$343,640.67	\$343,640.67		\$1,946,359.33

<sup>8</sup> The Engagement Letter permits Kirkland to retain prepetition advance payment retainer held by Kirkland as of the Petition Date rather than applying such prepetition advance payment retainer to pay postpetition fees and expenses. In light of the facts and circumstances of these chapter 11 cases, Kirkland will retain any prepetition advance payment retainer held by Kirkland as of the Petition Date and will not apply any such amounts to postpetition fees and expenses.

Type of Transaction	Date	Amount of Fees and Expenses Listed on Statement	Amount of Advance Payment Retainer Requested	Amount of Advance Payment Retainer Received	Resulting Advance Payment Retainer Following
Receipt of Additional Advance Payment Retainer	August 1, 2018			\$343,640.67	\$2,290,000.00
Request for Additional Advance Payment Retainer (Full Statement)	August 14, 2018	\$398,838.05	\$398,838.05		\$1,891,125.95
Receipt of Additional Advance Payment Retainer	August 27, 2018			\$398,838.05	\$2,290,000.00
Request for Additional Advance Payment Retainer (Full Statement)	October 1, 2018	\$643,923.31	\$643,923.31		\$1,646,076.69
Request for Additional Advance Payment Retainer (Summary Statement)	October 8, 2018		\$1,750,000.00		\$1,646,076.69
Receipt of Additional Advance Payment Retainer	October 8, 2018			\$2,393,923.31	\$4,040,000.00
Full Statement of Services Rendered and Expenses Incurred	October 8, 2018	\$1,740,631.39			\$2,299,368.61

During the 90-day period before the Petition Date, the Westmoreland Resource Partners, LP paid advance payment retainer in the following amounts to Kirkland:

Type of Transaction	Date	Amount of Fees and Expenses Listed on Statement	Amount of Advance Payment Retainer Requested	Amount of Advance Payment Retainer Received	Resulting Advance Payment Retainer Following
Receipt of Additional Advance Payment Retainer	July 16, 2018			\$144,361.03	\$750,000.00

Type of Transaction	Date	Amount of Fees and Expenses Listed on Statement	Amount of Advance Payment Retainer Requested	Amount of Advance Payment Retainer Received	Resulting Advance Payment Retainer Following
Request for Additional Advance Payment Retainer (Full Statement)	July 23, 2018	\$90,772.50	\$90,772.50		\$659,227.50
Receipt of Additional Advance Payment Retainer	August 1, 2018			\$90,772.50	\$750,000.00
Request for Additional Advance Payment Retainer (Full Statement)	August 14, 2018	\$115,135.61	\$115,135.61		\$634,864.39
Receipt of Additional Advance Payment Retainer	August 27, 2018			\$115,135.61	\$750,000.00
Request for Additional Advance Payment Retainer (Full Statement)	October 1, 2018	\$55,267.09	\$55,267.09		\$694,732.91
Request for Additional Advance Payment Retainer (Summary Statement)	October 8, 2018		\$250,000.00		\$694,732.91
Receipt of Additional Advance Payment Retainer	October 8, 2018			\$305,267.09	\$1,000,000.00
Full Statement of Services Rendered and Expenses Incurred	October 8, 2018	\$163,612.25			\$836,387.75

18. As of the Petition Date, the Debtors did not owe Kirkland any amounts for legal services rendered before the Petition Date. Although certain expenses and fees may have been incurred, but not yet applied to Kirkland's advance payment retainer, Kirkland's total advance payment retainer always exceeded any amounts listed or to be listed on statements describing

services rendered and expenses incurred (on a “rates times hours” and “dates of expenses incurred” basis) prior to the Petition Date.

19. Pursuant to Bankruptcy Rule 2016(b), Kirkland has not shared nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners, associates, and contract attorneys associated with Kirkland or (b) any compensation another person or party has received or may receive.

**Statement Regarding U.S. Trustee Guidelines**

20. Kirkland shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors’ chapter 11 cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Bankruptcy Local Rules, and any other applicable procedures and orders of the Court. Kirkland also intends to make a reasonable effort to comply with the U.S. Trustee’s requests for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective As of November 1, 2013* (the “Revised UST Guidelines”), both in connection with this application and the interim and final fee applications to be filed by Kirkland in these chapter 11 cases.

**Attorney Statement Pursuant to Revised UST Guidelines**

21. The following is provided in response to the request for additional information set forth in Paragraph D.1. of the Revised UST Guidelines:

- a. **Question:** Did Kirkland agree to any variations from, or alternatives to, Kirkland’s standard billing arrangements for this engagement?



**Answer:** No. Kirkland and the Debtors have not agreed to any variations from, or alternatives to, Kirkland's standard billing arrangements for this engagement. The rate structure provided by Kirkland is appropriate and is not significantly different from (a) the rates that Kirkland charges for other non-bankruptcy representations or (b) the rates of other comparably skilled professionals.

- b. **Question:** Do any of the Kirkland professionals in this engagement vary their rate based on the geographic location of the Debtors' chapter 11 cases?

**Answer:** No. The hourly rates used by Kirkland in representing the Debtors are consistent with the rates that Kirkland charges other comparable chapter 11 clients, regardless of the location of the chapter 11 case.

- c. **Question:** If Kirkland has represented the Debtors in the 12 months prepetition, disclose Kirkland's billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If Kirkland's billing rates and material financial terms have changed postpetition, explain the difference and the reasons for the difference.

**Answer:** From July 10, 2017 to December 31, 2017, Kirkland's hourly rates for services rendered on behalf of the Debtors range as follows: <sup>9</sup>

<b>Billing Category</b>	<b>U.S. Range</b>
Partners	\$930-\$1,745
Of Counsel	\$555-\$1,745
Associates	\$555-\$1,015
Paraprofessionals	\$215-\$420

Kirkland's hourly rates for services rendered on behalf of the Debtors, on and after January 1, 2018, range as follows:

<b>Billing Category</b>	<b>U.S. Range</b>
Partners	\$965-\$1,795
Of Counsel	\$575-\$1,795
Associates	\$575-\$1,065
Paraprofessionals	\$220-\$440

<sup>9</sup> While the rate ranges provided for in the Application may change if an individual leaves or joins Kirkland, and if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

Kirkland represented the Debtors during the twelve-month period before the Petition Date, using the hourly rates listed above.

- d. **Question:** Have the Debtors approved Kirkland's budget and staffing plan, and, if so, for what budget period?

**Answer:** Yes, for the period from Oct. 9, 2018 through Dec. 31, 2018.

**Kirkland's Disinterestedness**

22. In connection with its proposed retention by the Debtors in these chapter 11 cases, Kirkland undertook to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors. Specifically, Kirkland obtained from the Debtors and their representatives the names of individuals and entities that may be parties in interest in these chapter 11 cases (the "Potential Parties in Interest") and such parties are listed on **Schedule 1** hereto. Kirkland has searched on its electronic database for its connections to the entities listed on **Schedule 1** hereto. To the extent that I have been able to ascertain that Kirkland has been retained within the last three years to represent any of the Potential Parties in Interest (or their affiliates, as the case may be) in matters unrelated to these cases, such facts are disclosed on **Schedule 2** attached hereto.

23. Kirkland and certain of its partners and associates may have in the past represented, may currently represent, and likely in the future will represent, entities that may be parties in interest in these chapter 11 cases in connection with matters unrelated (except as otherwise disclosed herein) to the Debtors and these chapter 11 cases. Kirkland has searched on its electronic database for its connection to the entities listed on **Schedule 1** attached hereto. The information listed on **Schedule 1** may have changed without our knowledge and may change during the

pendency of these chapter 11 cases. Accordingly, Kirkland will update this Declaration as necessary and when Kirkland becomes aware of additional material information.

24. The following is a list of the categories that Kirkland has searched:<sup>10</sup>

<b><u>Schedule</u></b>	<b><u>Category</u></b>
1(a)	Debtor Affiliates
1(b)	Directors & Officers
1(c)	5% or More Shareholders
1(d)	Bank-Lender-Administrative Agents
1(e)	Bankruptcy Judges
1(f)	Bankruptcy Professionals
1(g)	Bondholders - Indentured Trustee
1(h)	Contract Counterparties
1(i)	Customers
1(j)	Governmental/Regulatory Agencies
1(k)	HR Benefits
1(l)	Insurance
1(m)	Landlords
1(n)	Litigation
1(o)	Ordinary Course Professionals
1(p)	Other Significant Creditors
1(q)	Significant Competitors
1(r)	Sureties
1(s)	Taxing Authorities
1(t)	Top 50 Creditors
1(u)	Unions
1(v)	US Trustee Office
1(w)	Utilities
1(x)	Vendors

---

<sup>10</sup> Kirkland's inclusion of parties in the following Schedules is solely to illustrate Kirkland's conflict search process and is not an admission that any party has a valid claim against the Debtors or that any party properly belongs in the schedules or has a claim or legal relationship to the Debtors of the nature described in the schedules.

25. To the best of my knowledge, (a) Kirkland is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors’ estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in this Declaration.

26. Listed on **Schedule 2** to this Declaration are the results of Kirkland’s conflicts searches of the above-listed entities.<sup>11</sup> For the avoidance of doubt, Kirkland will not commence a cause of action in these chapter 11 cases against the entities listed on **Schedule 2** that are current clients of Kirkland (including entities listed below under the “Specific Disclosures” section of this Declaration) unless Kirkland has an applicable waiver on file or first receives a waiver from such entity allowing Kirkland to commence such an action. To the extent that a waiver does not exist or is not obtained from such entity and it is necessary for the Debtors to commence an action against that entity, the Debtors will be represented in such particular matter by conflicts counsel.

27. Of the entities listed on **Schedule 2**, GenOn Energy, Inc. represented more than one percent of Kirkland’s fee receipts for the twelve-month period ending on September 30, 2018. GenOn Energy, Inc. is an affiliate of one of the Debtors’ utility providers.

---

<sup>11</sup> As referenced in **Schedule 2**, the term “current client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted in the 12 months preceding the Petition Date. As referenced in **Schedule 2**, the term “former client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted between 12 and 36 months preceding the Petition Date. As referenced in **Schedule 2**, the term “closed client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted in the 36 months preceding the Petition Date, but for which the client representation has been closed. Whether an actual client relationship exists can only be determined by reference to the documents governing Kirkland’s representation rather than its potential listing in Kirkland’s conflicts search system. The list generated from Kirkland’s conflicts search system is over-inclusive. As a general matter, Kirkland discloses connections with “former clients” or “closed clients” for whom time was posted in the last 36 months, but does not disclose connections if time was billed more than 36 months before the Petition Date.

28. Based on the conflicts search conducted to date and described herein, to the best of my knowledge, neither I, Kirkland, nor any partner or associate thereof, insofar as I have been able to ascertain, have any connection with the Debtors, their creditors, or any other parties in interest, their respective attorneys and accountants, the Office of the United States Trustee for the Southern District of Texas (the “U.S. Trustee”), any person employed in the Office of the U.S. Trustee, or any Bankruptcy Judge currently serving on the United States Bankruptcy Court for the Southern District of Texas, except as disclosed or otherwise described herein.

29. Kirkland will review its files periodically during the pendency of these chapter 11 cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Kirkland will use reasonable efforts to identify such further developments and will promptly file a supplemental Declaration, as required by Bankruptcy Rule 2014(a).

30. Generally, it is Kirkland’s policy to disclose entities in the capacity that they first appear in a conflicts search. For example, if an entity already has been disclosed in this Declaration in one capacity (*e.g.*, a customer), and the entity appears in a subsequent conflicts search in a different capacity (*e.g.*, a vendor), Kirkland does not disclose the same entity again in supplemental declarations, unless the circumstances are such in the latter capacity that additional disclosure is required.

31. From time to time, Kirkland has referred work to other professionals to be retained in these chapter 11 cases. Likewise, certain such professionals have referred work to Kirkland.

32. Certain insurance companies pay the legal bills of Kirkland clients. Some of these insurance companies may be involved in these chapter 11 cases. None of these insurance

companies, however, are Kirkland clients as a result of the fact that they pay legal fees on behalf of Kirkland clients.

**Specific Disclosures**

33. As specifically set forth below and in the attached exhibits, Kirkland represents certain of the Debtors' creditors, equity security holders, or other entities that may be parties in interest in ongoing matters unrelated to the Debtors and these chapter 11 cases. None of the representations described herein are materially adverse to the interests of the Debtors' estates. Moreover, pursuant to section 327(c) of the Bankruptcy Code, Kirkland is not disqualified from acting as the Debtors' counsel merely because it represents certain of the Debtors' creditors, equity security holders, or other entities that may be parties in interest in matters unrelated to these chapter 11 cases.

**A. Relationships with the Debtors' Current Directors and Officers.**

34. As disclosed in **Schedule 2** attached hereto, Kirkland currently represents, and formerly has represented, certain affiliates, subsidiaries, and entities associated with the Debtors' current officers and directors.

35. Jeffrey S. Stein, who currently serves as Chief Restructuring Officer, Chief Investment Officer, and a board member of Westmoreland Coal Company, serves and has also served in various management and director capacities of certain active and inactive Kirkland clients.

36. Robert Flexon, who currently serves as a board member of Westmoreland Coal Company, serves as a board member for Charah Management, LLC ("Charah"), which is an active Kirkland client.

37. I do not believe that Kirkland's current and prior representation of affiliates, subsidiaries, and/or entities associated with certain officers and directors of the Debtors precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

**B. Intercompany Relationships.**

38. Certain interrelationships exist among the Debtors. Westmoreland Resource Partners GP, LLC (the "GP") and Westmoreland Resource Partners, LP ("WMLP") and its subsidiaries (together with the GP and WMLP, collectively, the "WMLP Debtors"), as well as Westmoreland Coal Company and its Debtor subsidiaries (other than the WMLP Debtors) (the "WLB Debtors"), will utilize independent counsel at the direction of their disinterested directors to advise the applicable entity regarding matters pertaining to the chapter 11 cases in which an actual conflict exists between one Debtor entity and another Debtor entity (the "Conflict Matters"), which shall be determined by the disinterested directors. These entities will consider retention of advisors as determined to be necessary by the disinterested directors of the applicable entity. Because any Conflict Matter will be addressed by independent counsel for the applicable entity and not by Kirkland, insofar as I am able to ascertain, these interrelationships do not preclude Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

**C. Connections to Certain Financial Institutions, Lenders, and Bondholders of Westmoreland Coal Company.**

39. As disclosed on Schedule 2, Kirkland currently represents, and formerly has represented, certain financial institutions, lenders, and bondholders, and/or certain of their respective affiliates (collectively, the "WLB Prepetition Secured Parties"), who are agents, lenders, and/or holders of Westmoreland Coal Company's prepetition funded debt obligations. The WLB Prepetition Secured Parties include Argo Group International Holding, Ltd., BlueMountain Capital

Management L.P., Deutsche Bank Securities Inc., BMO Capital Markets, Legg Mason, Marathon Asset Management, LP, Shenkman Capital Management Inc., U.S. Bank National Association (“U.S. Bank”), UBS Group AG, Waddell & Reed Financial, Inc., Allianz SE, Aviva PLC, Danske Bank A/S, Franklin Resources, Inc., and Onex Credit Partners LLC and/or certain of their affiliates. Kirkland’s individual representation of each of the WLB Prepetition Secured Parties accounted for less than one percent of Kirkland’s fee receipts for the twelve month-period ending September 30, 2018. Kirkland’s former and current representations of the WLB Prepetition Secured Parties have been unrelated to the Debtors or these chapter 11 cases. I do not believe that Kirkland’s representations of any of the WLB Prepetition Secured Parties precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

**D. Connections to Certain Financial Institutions and Lenders of Westmoreland Resource Partners, LP.**

40. As disclosed on Schedule 2, Kirkland currently represents, and formerly has represented, certain lenders and financial institutions, and/or certain of their respective affiliates (collectively, the “WMLP Prepetition Secured Parties”) who are agents and/or lenders of the Westmoreland Resource Partners, LP prepetition funded debt obligations. The WMLP Prepetition Secured Parties include U.S. Bank, Pacific Investment Management Company, LLC, Tennenbaum Capital Partners, LLC, and BlackRock Capital Investment Corporation. Kirkland’s individual representation of each of the WMLP Prepetition Secured Parties accounted for less than one percent of Kirkland’s fee receipts for the twelve month-period ending September 30, 2018. Kirkland’s former and current representations of the WMLP Prepetition Secured Parties have been unrelated to the Debtors or these chapter 11 cases. I do not believe that Kirkland’s representations



of any of the WMLP Prepetition Secured Parties precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

**E. Other Chapter 11 Professionals.**

41. As disclosed in Schedule 2 attached hereto, Kirkland currently represents, and formerly has represented, certain affiliates, subsidiaries, and entities associated with various professionals that the Debtors or their stakeholders seek to retain in connection with these chapter 11 cases. All prior and current Kirkland representations of these professionals have been in matters unrelated to the Debtors and these chapter 11 cases. Kirkland has not represented and will not represent any such professionals in connection with any matter in these chapter 11 cases.

42. The Debtors intend to seek approval of the retention of Alvarez and Marsal North America, LLC (“A&M Advisory”) as their restructuring advisor during the pendency of these chapter 11 cases. Kirkland represents Alvarez & Marsal, Inc. (“A&M Inc.”), Alvarez & Marsal Capital, LLC (“A&M Capital”), A&M Capital Partners, LP (“A&M Fund”), and related entities in matters unrelated to the Debtors and these chapter 11 cases. A&M Inc., the majority owner of A&M Advisory’s parent company, Alvarez & Marsal Holdings, LLC (“A&M Holdings”), holds a significant interest in A&M Capital. A&M Capital is an investment vehicle that indirectly serves as the general partner of A&M Fund that will make private equity investments in companies. In addition, subject to the parameters discussed in the Kirkland Attorney and Employee Investments section of this Declaration, Kirkland person(s) have invested in A&M Fund as an Investment Fund. Each Kirkland person that has invested in A&M Fund holds less than one percent of A&M Fund.

43. The Debtors are seeking to retain PricewaterhouseCoopers LLP (“PwC”) as their auditor and accounting services provider during the pendency of these chapter 11 cases. Kirkland currently represents, formerly has represented, and in the future likely will continue to represent PwC and certain of its direct or indirect affiliates in matters unrelated to the Debtors or these chapter 11 cases.

44. Certain of the Debtors are also seeking to retain Centerview Partners, LLC (“Centerview”) as their investment banker during the pendency of these chapter 11 cases. Kirkland currently represents Centerview and certain of its direct or indirect affiliates in matters unrelated to the Debtors or these chapter 11 cases.

45. Certain of the Debtors also intend to seek approval of McKinsey Restructuring & Transformation Services U.S., LLC (“McKinsey RTS”) as the Debtors’ restructuring advisor. Kirkland currently represents and formerly has represented both McKinsey RTS and McKinsey & Co., Inc. (“McKinsey”), an affiliate of McKinsey RTS, and related entities in matters unrelated to the Debtors and these chapter 11 cases.

46. The GP’s conflicts committee has retained Lazard as its financial advisor and investment banker in the Debtors’ chapter 11 cases. Kirkland currently and formerly has represented Lazard in matters unrelated to the Debtors and these chapter 11 cases. I do not believe that the representation of Lazard creates a conflict in these chapter 11 cases but have disclosed this connection out of an abundance of caution.

47. The *ad hoc* group of certain lenders and holders of Westmoreland Coal Company’s prepetition funded debt obligations (the “Ad Hoc Group”) has retained FTI Consulting, Inc.

(“FTI”) as its restructuring advisor in the Debtors’ chapter 11 cases. Kirkland currently represents and formerly has represented FTI in matters unrelated to the Debtors and these chapter 11 cases.

48. I do not believe that Kirkland’s connections to professionals retained by the Debtors or their stakeholders preclude Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

**F. Contract Counterparties.**

49. As mentioned above, GenOn Energy, Inc. (“GenOn”) represents more than one percent of Kirkland’s fee receipts for the twelve-month period ending on September 30, 2018. GenOn is an affiliate of NRG Texas Power LLC, one of the Debtors’ utility providers. Kirkland currently represents and formerly has represented GenOn in matters unrelated to the Debtors and these chapter 11 cases. I do not believe that the representation of GenOn precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

**G. Surety Providers.**

50. As disclosed in Schedule 2 attached hereto, Kirkland currently represents, and formerly has represented, certain affiliates, subsidiaries, and entities associated with the Debtors’ surety providers (collectively, the “Surety Parties”). The Surety Providers include Zurich American Insurance Co. and The Travelers Insurance Company.

51. Kirkland’s individual representation of each of the Surety Parties accounted for less than one percent of Kirkland’s fee receipts for the twelve month-period ending September 30, 2018. Kirkland’s former and current representations of the Surety Parties have been unrelated to the Debtors or these chapter 11 cases. I do not believe that Kirkland’s representations of any of

the Surety Parties precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

**H. Kirkland Attorney and Employee Investments.**

52. From time to time, Kirkland partners, of counsel, associates, and employees personally invest in mutual funds, retirement funds, private equity funds, venture capital funds, hedge funds, and other types of investment funds (the “Investment Funds”), through which such individuals indirectly acquire a debt or equity security of many companies, one of which may be one of the Debtors, often without Kirkland’s knowledge. Each Kirkland person generally owns substantially less than one percent of such Investment Fund, does not manage or otherwise control such Investment Fund, and has no influence over the Investment Fund’s decision to buy, sell, or vote any particular security. The Investment Fund is generally operated as a blind pool, meaning that when the Kirkland persons make an investment in the Investment Fund, he, she, or they do not know what securities the blind pool Investment Fund will purchase or sell, and have no control over such purchases or sales.

53. From time to time one or more Kirkland partners and of counsel voluntarily choose to form an entity (a “Passive-Intermediary Entity”) to invest in one or more Investment Funds. Such Passive-Intermediary Entity is composed only of persons who were Kirkland partners and of counsel at the time of the Passive-Intermediary Entity’s formation (although some may later become former Kirkland partners and of counsel). Participation in such a Passive-Intermediary Entity is wholly voluntary and only a portion of Kirkland’s partners and of counsel choose to participate. The Passive-Intermediary Entity generally owns substantially less than one percent of any such Investment Fund, does not manage or otherwise control such Investment Fund, and has

no influence over the Investment Fund's decision to buy, sell, or vote any particular security. Each Investment Fund in which a Passive-Intermediary Entity invests is operated as a blind pool, so that the Passive-Intermediary Entity does not know what securities the blind pool Investment Funds will purchase or sell, and has no control over such purchases or sales. And, indeed, the Passive-Intermediary Entity often arranges for statements and communications from certain Investment Funds to be sent solely to a blind administrator who edits out all information regarding the identity of the Investment Fund's underlying investments, so that the Passive-Intermediary Entity does not learn (even after the fact) the identity of the securities purchased, sold, or held by the Investment Fund.

54. From time to time, Kirkland partners, of counsel, associates, and employees personally directly acquire a debt or equity security of a company which may be one of the Debtors. Kirkland has a long-standing policy prohibiting attorneys and employees from using confidential information that may come to their attention in the course of their work. In this regard, all Kirkland attorneys and employees are barred from trading in securities with respect to which they possess confidential information.

#### **I. Other Disclosures.**

55. Certain interrelationships exist among the Debtors. As mentioned above, the GP's conflicts committee was established to address possible conflicts of interest between WMLP and its subsidiaries, on one hand, and Westmoreland Coal Company and its affiliates and subsidiaries other than WMLP and its subsidiaries, on the other hand. The Debtors have advised Kirkland that the Debtors' relationships to each other do not pose any conflict of interest because of the general unity of interest among the Debtors and the presence of the GP's conflicts committee and its

advisors to address any potential conflicts that could arise during these chapter 11 cases related to Kirkland's representation of the Debtors. Insofar as I have been able to ascertain, I know of no conflict of interest that would preclude Kirkland's joint representation of the Debtors in these chapter 11 cases.

56. Jaimeson R. Fedell, a current Kirkland associate, was a law clerk for the Honorable Marvin Isgur of the United States Bankruptcy Court for the Southern District of Texas from September 2014 until August 2016. Mr. Fedell began working at Kirkland in September 2016 and had no connection with the Debtors' chapter 11 cases while working for the court.

57. Alexander Hughes, a current Kirkland associate, was a law clerk for the Honorable Gregg J. Costa of the United States District Court for the Southern District of Texas from September 2013 to May 2016. Mr. Hughes began working at Kirkland in June 2016 and had no connection with the Debtors' chapter 11 cases while working for the court.

58. Furthermore, prior to joining Kirkland, certain Kirkland attorneys represented clients adverse to Kirkland's current and former restructuring clients. Certain of these attorneys (the "Screened Kirkland Attorneys") will not perform work in connection with Kirkland's representation of the Debtors and will not have access to confidential information related to the representation. Kirkland's formal ethical screen provides sufficient safeguards and procedures to prevent imputation of conflicts by isolating the Screened Kirkland Attorneys and protecting confidential information.

59. Under Kirkland's screening procedures, Kirkland's conflicts department distributes a memorandum to all Kirkland attorneys and legal assistants directing them as follows: (a) not to discuss any aspects of Kirkland's representation of the Debtors with the Screened Kirkland

Attorneys; (b) to conduct meetings, phone conferences, and other communications regarding Kirkland's representation of the Debtors in a manner that avoids contact with the Screened Kirkland Attorneys; (c) to take all measures necessary or appropriate to prevent access by the Screened Kirkland Attorneys to the files or other information related to Kirkland's representation of the Debtors; and (d) to avoid contact between the Screened Kirkland Attorneys and all Kirkland personnel working on the representation of the Debtors unless there is a clear understanding that there will be no discussion of any aspects of Kirkland's representation of the Debtors. Furthermore, Kirkland already has implemented procedures to block the Screened Kirkland Attorneys from accessing files and documents related to the Debtors that are stored in Kirkland's electronic document managing system.

**Affirmative Statement of Disinterestedness**

60. Based on the conflicts search conducted to date and described herein, to the best of my knowledge and insofar as I have been able to ascertain, (a) Kirkland is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors' estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed herein.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: October 22, 2018

Respectfully submitted,

/s/ Stephen E. Hessler

Stephen E. Hessler  
as President of Stephen E. Hessler, P.C., as  
Partner of Kirkland & Ellis LLP; and as Partner  
of Kirkland & Ellis International LLP



### **Schedule 1**

The following lists contain the names of reviewed entities as described more fully in the *Declaration of Stephen E. Hessler in Support of the Debtors' Application for the Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* (the "Hessler Declaration").<sup>21</sup> Where the names of the entities reviewed are incomplete or ambiguous, the scope of the search was intentionally broad and inclusive, and Kirkland & Ellis LLP and Kirkland & Ellis International LLP reviewed each entity in its records, as more fully described in the Hessler Declaration, matching the incomplete or ambiguous name.

<b><u>Schedule</u></b>	<b><u>Category</u></b>
1(a)	Debtor Affiliates
1(b)	Directors & Officers
1(c)	5% or More Shareholders
1(d)	Bank-Lender-Administrative Agents
1(e)	Bankruptcy Judges
1(f)	Bankruptcy Professionals
1(g)	Bondholders - Indentured Trustee
1(h)	Contract Counterparties
1(i)	Customers
1(j)	Governmental/Regulatory Agencies
1(k)	HR Benefits
1(l)	Insurance
1(m)	Landlords
1(n)	Litigation
1(o)	Ordinary Course Professionals
1(p)	Other Significant Creditors
1(q)	Significant Competitors
1(r)	Sureties
1(s)	Taxing Authorities
1(t)	Top 50 Creditors
1(u)	Unions
1(v)	US Trustee Office
1(w)	Utilities
1(x)	Vendors

---

<sup>21</sup> Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Hessler Declaration.

**SCHEDULE 1(a)**

**Debtor Affiliates**

Absaloka Coal, LLC	Westmoreland San Juan, LLC
Basin Resources, Inc.	Westmoreland Savage Corporation
Buckingham Coal Company, LLC	WRI Partners, Inc.
Dakota Westmoreland Corporation	
Daron Coal Company, LLC	
Harrison Resources, LLC	
Haystack Coal Company	
Oxford Conesville, LLC	
Oxford Mining Company - Kentucky, LLC	
Oxford Mining Company, LLC	
Prairie Mines & Royalty ULC	
San Juan Coal Company	
San Juan Transportation Company	
Texas Westmoreland Coal Company	
WCC Holding B.V.	
WCC Land Holding Company, Inc.	
WEI - Roanoke Valley, Inc.	
Western Energy Company	
Westmoreland - Roanoke Valley, LP	
Westmoreland Canada Holdings Inc.	
Westmoreland Canada LLC	
Westmoreland Canadian Investments, LP	
Westmoreland Coal Company	
Westmoreland Coal Company Asset Corp	
Westmoreland Coal Sales Company, Inc.	
Westmoreland Energy Services New York, Inc.	
Westmoreland Energy Services, Inc.	
Westmoreland Energy, LLC	
Westmoreland Kemmerer Fee Coal Holdings, LLC	
Westmoreland Kemmerer, LLC	
Westmoreland Mining LLC	
Westmoreland North Carolina Power, LLC	
Westmoreland Partners	
Westmoreland Power, Inc.	
Westmoreland Prairie Resources Inc.	
Westmoreland Resource Partners, LP	
Westmoreland Resources GP, LLC	
Westmoreland Resources, Inc.	
Westmoreland Risk Management, Inc.	
Westmoreland San Juan Holdings, Inc.	

**SCHEDULE 1(b)**

**Directors & Officers**

Alessi, Keith E.  
Bachynski, Terry  
Clutterbuck, Robert T.  
Flexon, Robert C.  
Grafton, Jennifer S.  
Hamilton, Gail E.  
Honish, Gregory J.  
Horton, Keith  
Hutchinson, Michael G.  
Klein, Laurentius Ireneus Winfridus  
Klingaman, Richard M.  
Kohn, Gary A.  
Kost, Kurt D.  
Mackus, Craig R.  
Meyer, Michael J.  
Packwood, Jan B.  
Paprzycki, Kevin A.  
Scharp, Robert C.  
Stein, Jeffrey S.  
Tinstman, Robert A.  
Troup, Nathan M.  
Tywoniuk, Gerald A.  
Ungurean, Charles C.  
Veenstra, Jason W.

**SCHEDULE 1(c)**

**5% or More Shareholders**

Acadian Asset Management LLC	Citadel Advisors LLC
AGF Investments Inc.	Citigroup Inc.
AGF Management Ltd.	Clarke, Ana M.
Alliance Bernstein	Con Edison, Retiree Plan
AllianceBernstein LP	Connecticut General Life Insurance Co.
Allianz Global Investors of America LP	Consulting Group Advisory Services
Allianz of America	Corsair Capital Management LP
Allianz SE	Creative Planning
American Century Cos. Inc.	Credit Suisse AG
American Century Investment Management	Credit Suisse Group AG
American Family Mutual Insurance	Cutler Group LP
American Family Mutual Insurance Co. SI	D. E. Shaw & Co. LP
American International Group	Deutsche Asset Management
American International Group Inc.	Deutsche Bank AG
Ameritas Investment Partners Inc.	Dimensional Fund Advisors LP
Analytic Investors LLC	Dimensional Fund Advisors Ltd.
Apollo Management Holdings LP	Federated Investors Inc.
AQR Capital Management LLC	Federated MDTA LLC
ART Advisors LLC	Fidelity Investments
Bachynski, Terry J.	Fidelity Management & Research
Balyasny Asset Management LLC	FIL Ltd.
Bank of America Corp.	Flexon, Robert C.
Bank of New York Mellon Corp.	FMR LLC
Bankinter Gestion de Activos SA	Gendell, Jeffrey L.
Bankinter SA	Geode Capital Management LLC
Barclays PLC	Goldman Sachs Group Inc.
Barings LLC	Grafton, Jennifer S.
Blackrock Advisors LLC	Great West Capital Management LLC
Blackrock Fund Advisors	Great West Life Assurance Co.
BlackRock Inc.	Group One Trading LP
Blackrock Institutional Trust	Guggenheim
Blackrock Investment Management LLC	Hamilton, Gail E.
BNP Paribas	Hartford Financial Services Group Inc.
BNP Paribas Arbitrage SA	Hartford Life Insurance Co.
Bogle Investment Management LP	HighTower Advisors LLC
Boston Partners	Hutchinson, Michael G.
Bridgeway Capital Management Inc.	IFP Advisors Inc.
Brown Advisory Inc.	IndexIQ Advisors LLC
Brown Advisory LLC	Invesco Ltd.
Charles Schwab Corp.	Invesco Powershares Capital Management
Charles Schwab Investment Management	LLC
Cigna Corp.	

John Hancock Investment Management  
Services  
JP Morgan Asset Management Japan  
JPMorgan Chase & Co.  
Kohn, Gary A.  
Legal & General Group PLC  
LWI Financial Inc.  
Lyxor  
Lyxor International Asset Management  
Mackus, Craig R.  
Macquarie Group  
Macquarie Group Ltd.  
Mangrove Partners  
Mangrove Partners Master Fund Ltd., The  
Manulife Asset Management US LLC  
Manulife Financial Corp.  
Massachusetts Mutual Life Insurance  
Massachusetts Mutual Life Insurance Co.  
Meeder Asset Management  
Menta Capital LLC  
Micheletti, Joseph E.  
Millennium Management LLC  
Morgan Stanley  
Morgan Stanley & Co. LLC  
Morgan Stanley Smith Barney LLC  
Nationwide Financial Services Inc.  
Nationwide Fund Advisors  
New York, State of  
New York, State of, Common Retirement  
Fund  
Northern Trust Co.  
Northern Trust Corp.  
Numeric Investors LLC  
Nuveen Fund Advisors  
Nuveen Fund Advisors LLC  
Olive Street Investment Advisers  
Oppenheimer Funds Inc.  
Oxford Asset Management  
Pacific Investment Management Co.  
Packwood, Jan B.  
PanAgora Asset Management Inc.  
Paprzycki, Kevin A.  
Parametric Portfolio Associates  
Power Corp. of Canada  
Prelude Capital Management LLC  
Principal Financial Group Inc.

Principal Management Corp.  
ProShare Advisors LLC  
ProShares Advisors LLC  
Prudential Financial Inc.  
Prudential Insurance Co. of America  
Prudential Retirement Insurance & Annuity  
RBC Capital Markets Arbitrage  
RBC Trust Co. Delaware Ltd.  
Renaissance Technologies LLC  
RhumbLine Advisers  
Robeco USA LLC  
Royal Bank of Canada  
Russell Investment Management  
Russell Investments Canada Ltd.  
Russell Investments Group Ltd.  
Russell Investments Ireland Ltd.  
Rydex Investments  
Schadan, John A.  
Scharp, Robert C.  
Security Investors LLC  
SEI Investment Management Corp.  
SEI Investments Co.  
SEI Investments Fund Management  
SG Americas Securities LLC  
Sigma Planning Corp.  
Simplex Trading LLC  
SSGA Funds Management Inc.  
State Board of Administration of Florida  
Retirement System  
State Farm Investment Management Corp.  
State Farm Mutual Auto Insurance  
State Street Corp.  
Stein, Jeffrey S.  
Stone Ridge Asset Management LLC  
Stonehill Capital Management Inc.  
Stratos Wealth Partners Ltd.  
STRS Ohio  
SunAmerica Asset Management LLC  
SunTrust Plan  
T. Rowe Price Associates  
T. Rowe Price Group Inc.  
Teachers Advisors Inc.  
Teachers Insurance & Annuity Association-  
College Retirement Equities Fund  
TFS Capital LLC  
Tinstman, Robert A.

Tower Research Capital LLC  
Troup, Nathan M.  
Tudor Investment Corp.  
Two Sigma  
Two Sigma Advisers LP  
Two Sigma Investments LLC  
UBS  
UBS Group AG  
United Services Automobile Association  
USAA Asset Management Co.  
VALIC Co. I  
Vanguard Group  
Vanguard Group Inc.  
Vanguard Group Ireland Ltd.  
Vanguard Investments UK Ltd.  
Vantagepoint Investment Advisers  
Veenstra, Jason W.  
Venor Capital Management LP  
Voya Investment Management LLC  
Voya Investments LLC  
Wellington Management Group LLP  
Wells Fargo & Co.  
Wells Fargo Advisors LLC  
Wells Fargo Bank NA  
Wells Fargo Securities LLC  
Western Standard LLC  
Westmoreland Coal Co.  
Whittier Trust Co.

## **SCHEDULE 1(d)**

### **Bank-Lender-Administrative Agents**

Adams Mill CLO Ltd.	Danske Bank A/S
Allianz Global Investors of America LP	Deutsche Bank Securities Inc.
Allianz SE	Deutsche Bank Securities USA LLC
Argo Group International Holding	Dryden Senior Loan Fund
Aviva Group	Franklin Advisers Inc.
Aviva Investors	Franklin Floating Lower Tier
Aviva plc	Franklin Floating Rate Master
Bank of Montreal	Franklin Investors Securities
Bank of Tokyo-Mitsubishi UFJ Ltd.	Franklin Resources
Barclays Bank PLC	Franklin Resources Inc.
Blackrock Capital Investment Corp.	Franklin Strategic Income Fund
BlueMountain CLO 2012-2 Ltd.	Franklin Templeton Investments
BlueMountain CLO 2013-1 Ltd.	Franklin Templeton Investments Corp.
BlueMountain CLO 2013-4	Franklin Templeton Series II Funds
BlueMountain CLO 2014-1 Ltd.	Franklin US Floating Rate Master
BlueMountain CLO 2014-3 Ltd.	Greenwich Street Advisors
BlueMountain CLO 2014-4, Ltd.	Greenwich Street Advisors LLC
BlueMountain CLO 2015-1	IA Clarington Investments
BlueMountain CLO 2015-2 Ltd.	Ivy Apollo Multi Asset Income
BlueMountain CLO 2015-4 Ltd.	Ivy Apollo Strategic Income Fund
BlueMountain CLO 2016-1 Ltd.	Ivy High Income Fund
BlueMountain CLO 2016-2 Ltd.	Ivy High Income Opportunities
BlueMountain CLO 2016-3 Ltd.	Ivy Investment Management
BlueMountain CLO Ltd.	Ivy Investment Management Co.
BMO Capital Markets Corp.	Ivy VIP High Income
Bowery Funding ULC	Jackson Mill CLO Ltd.
Brinker Capital Inc.	JH Lane Partners
Canyon Capital CLO Ltd.	JH Lane Partners Master Fund LP
Canyon Partners LLC	John Hancock Funds II Floating Rate
Canyon Value Realization, The	Kansas Public Employees Retire
Chou America Management Inc.	Kentucky, Commonwealth of, Retirement
CIFC Asset Management LLC	Systems
CIFC Funding 2012-I Ltd.	Kentucky, Commonwealth of, Teachers'
CIFC Funding Ltd.	Retirement System
Clarington Capital Management Inc.	Legg Mason
Cohanzick Management LLC	Legg Mason Inc.
Collins Long/Short Credit Fund	Legg Mason Partners Fund Advisor
Credos Floating Rate Fund LP	Legg Mason Partners Fund Advisor LLC
Cross Sound Distressed Opportunities	Lincoln Square Funding ULC
Cross Sound Distressed Opportunities Fund	LM Asset Services LLC
LP	Lyxor
Cross Sound Management LLC	Lyxor International Asset Management

Mangrove Partners Master Fund Ltd., The  
 Marathon CLO Ltd.  
 Marathon CLO V Ltd.  
 Marathon CLO VI Ltd.  
 Marathon CLO VII Ltd.  
 Marathon CLO VIII Ltd.  
 Marneu Holding Co.  
 Medley Capital Corp.  
 Mountain Hawk III CLO Ltd.  
 MSD Credit Opportunity Master Fund LP  
 MSD Partners LP  
 Nationwide Fund Advisors  
 Nebraska Investment Council  
 NM Capital Utility Corp.  
 NN Group NV  
 Northeast Investors Trust  
 Northeast Investors Trust Co.  
 Northwest Mutual Funds Inc.  
 Oaktree Capital Management Inc.  
 Oaktree Opportunities Fund X Holding  
 Oaktree Value Opportunities Fund  
 Oaktree Value Opportunities Fund Holdings  
 LP  
 OCP CLO 2012-2 Ltd.  
 OCP CLO 2013-4 Ltd.  
 OCP CLO 2014-5 Ltd.  
 OCP CLO 2014-6 Ltd.  
 OCP CLO 2014-7 Ltd.  
 OCP CLO 2015-10 Ltd.  
 OCP CLO 2015-8 Ltd.  
 OCP CLO 2015-9 Ltd.  
 OCP CLO 2016-11 Ltd.  
 OCP CLO Ltd.  
 OCP Senior Credit Fund  
 Onex Credit Partners LLC  
 Onex Debt Opportunity Fund Ltd.  
 Onex Senior Credit Fund LP  
 Onex Senior Credit II LP  
 Pacific Investment Management Co.  
 Pacific Investment Management Co. LLC  
 Pacific Investment Management Co.,  
 Employees' Retire  
 PCM Fund Inc.  
 PIMCO  
 PIMCO Bermuda Trust II

PIMCO Bermuda Trust II: Pimco Bermuda  
 Income Fund (M)  
 PIMCO Cayman Trust  
 PIMCO Corporate & Income Opportunity  
 PIMCO Corporate & Income Strategy  
 PIMCO Corporate & Income Strategy Fund  
 PIMCO Dynamic Credit And Mortgage  
 Income Fund  
 PIMCO Flexible Credit Income Fund  
 PIMCO Funds  
 PIMCO Funds Ireland PLC  
 PIMCO Funds: Global Investors Series PLC  
 Income Fund  
 PIMCO Funds: PIMCO Income Fund  
 PIMCO Funds: PIMCO Investment Grade  
 Corporate Bond Fund  
 PIMCO Funds: PIMCO Long-Term Credit  
 Fund  
 PIMCO Global Credit Opportunities  
 PIMCO Global Income Opportunities Fund  
 PIMCO Global Stocksplus & Income Fund  
 PIMCO High Income Fund  
 PIMCO Income Fund  
 PIMCO Income Strategy Fund  
 PIMCO Income Strategy Fund II  
 PIMCO Investment G  
 PIMCO Loan Interests & Credit  
 PIMCO Monthly Income Fund (Canada)  
 PIMCO Senior Floating  
 Privatebank & Trust Co.  
 Providence Health & Services I  
 QS Investors LLC  
 Redwood Capital Management LLC  
 Redwood Opportunity Master Fund  
 RiverPark Advisors LLC  
 Rogge Global Partners Ltd.  
 Rogge Global Partners plc  
 Sagitta Asset Management Ltd.  
 Salomon Brothers Asset Management  
 Salomon Brothers Asset Management Ltd.  
 Sentinel Advisors  
 Sentinel Advisors Co.  
 Sentinel Asset Management Inc.  
 Sentinel Multi Asset Income Fund  
 Shenkman Capital Management Inc.  
 Shenkman Floating Rate High Income



Sierra Income Corp.  
Smith Barney Fund Management LLC  
South Dakota, State of, Investment Council  
State Street Corp.  
Stonehill Capital Management LLC  
Stonehill Institutional Partners LP  
Stonehill Master Fund Ltd.  
Teachers Insurance & Annuity Association-  
College Retirement Equities Fund  
Templeton Management Ltd.  
Tennenbaum Capital Partners LLC  
UBS  
UBS AG  
University of Missouri  
US Bank NA  
Waddell & Reed Financial Inc.  
Waddell & Reed Investment Management  
Waddell & Reed Investment Management  
Co.  
Washington Mill CLO  
Washington Mill CLO Ltd.  
Wellington Shields & Co. LLC  
Western Asset Global High Income  
Western Asset Management Co.  
Western Asset Management Co. LLC  
Western Asset Management Co. Ltd.  
Western Asset Middle Market Debt  
Western Asset Middle Market Income  
Whitebox Advisors LLC  
Wolverine Asset Management LLC  
Wolverine Flagship Fund Trading Ltd.  
York Credit Opportunities Fund LP  
York Credit Opportunities Investments  
Master Fund LP  
ZAIS CLO 1 Ltd.  
ZAIS CLO 2 Ltd.  
ZAIS CLO 3 Ltd.  
ZAIS CLO 4 Ltd.  
ZAIS CLO 5 Ltd.  
ZAIS CLO 6 Ltd.  
ZAIS Opportunity Master Fund Ltd.

**SCHEDULE 1(e)**

**Bankruptcy Judges**

Bohm, Jeff  
Bradley, David J.  
Huennekens, Kevin R.  
Isgur, Marvin  
Jones, David  
Norman, Jeffrey P.  
Phillips, Keith L.  
Rodriguez, Eduardo V.

**SCHEDULE 1(f)**

**Bankruptcy Professionals**

Alessi, Keith E.  
Alvarez & Marsal North America LLC  
Beyer, Michael  
Centerview Partners LLC  
Deloitte & Touche LLP  
Donlin Recano & Co. Inc.  
Ernst & Young LLP  
Fasken Martineau DuMoulin LLP  
FTI Consulting Inc.  
Houlihan Lokey Inc.  
Kramer Levin Naftalis & Frankel  
Kurtzman Carson Consultants LLC  
Lazard  
McKinsey Recovery & Transformation Service US LLC  
Schulte Roth & Zabel  
Stein Advisors LLC

**SCHEDULE 1(g)**

**Bondholders - Indentured Trustee**

Lyxor Asset Management SA  
Lyxor International Asset Management SA

## **SCHEDULE 1(h)**

### **Contract Counterparties**

1090931 BC Ltd.	Allen, Diane
1683740 Alberta Ltd.	Allen, Fairy M.
1814100 Alberta ULC	Allen, Francis E.
1836774 Ontario Ltd.	Allen, Gerald J.
290 LLC	Allen, Gloria L.
3D Service LLC	Allen, James A.
3D-P	Allen, Jeannie Marie
Abbey Family Partnership	Allen, Ken
Abbey, Alan	Allen, Lori McDougal
Abbey, Alice	Allen, Robert L.
Absaloka Mine	Allen, Rosemary
Acclaim Ability Management Inc.	Allen, Stanley E.
Acme Inc.	Alpha Natural Resources Inc.
Action Car & Truck Accessories	Alsco
Adams, Robert	Alta Land & Cattle
Adaptive Insights Inc.	Altheir's Oil Inc.
Addy, Carolyn	Altier Oil Inc.
Adkins, Dora	Altius Minerals Corp.
Advanced Protection Systems Inc.	Altius Prairie Royalties Corp.
AEM Corp.	Alvarez & Marsal North America LLC
AEP Generation Resources Inc.	Amax Inc.
AEP Land Management Office	AMAX Inc., The
AG Golden	AMC Billboard Co. Ltd.
Agapito Associates Inc.	AmeriBen/IEC Group
AIC Solutions Group Inc.	American Electric Power Co. Inc.
Aikins MacAulay & Thorvaldson LLP	American Electric Power Co. Inc., Office of
Albert Power Ltd.	General Counsel
Alberta Power (2000) Ltd.	American Electric Power Service Corp.
Alberta Power (2001) Ltd.	American Express Travel Related Services
Alberta Power (2002) Ltd.	Co. Inc.
Alberta Power Ltd.	American Guarantee & Liability Insurance
Alberta, Province of (Canada), Minister of	Co.
Finance	America's Job Exchange Inc.
Alberta, Province of (Canada), Municipal	Amsden, Charles W.
Affairs	Anadarko Land Corp.
Alight	Anderson, Lynn C.
Allen & Immler Coal Sales	Anderson, Martha
Allen, Amanda K.	Andrews Consulting Group Inc.
Allen, Beth M.	Andrews International
Allen, Calvin A.	Anecia B. Wall & James R. Wall Revocable
Allen, Christine M.	Living Trust, The
Allen, Diana	Anisoft

Annie Nanny  
Anthem Blue Cross & Blue Shield  
Antolak, Linda  
Antolak, Margaret  
Antolak, Richard  
Antolak, Stanley  
Aon Consulting Inc.  
Aon Hewitt Inc.  
AON Risk Services Northeast Inc.  
Apache Canada Ltd.  
AQYRE  
Archdiocesan Priests Relief Fund Inc.  
Argonaut Insurance Co.  
Arial Photography Services  
Arizona Public Service Co.  
Armells Creek Land & Cattle Co.  
Armstrong Energy Inc.  
Armstrong, E. Taylor  
Arnold, Bonnie I.  
Arnold, Dean A.  
Arnold, Harold A.  
Ashenhurst Ranch Inc.  
Ashton, Anthony  
Ashton, Karen  
Asset Management Innovations Corp.  
AT&T Corp.  
ATCO Electric  
ATCO Power (2002) Ltd.  
ATCO Power Ltd.  
AU Mines Inc.  
Aukland, Donna  
AvePoint Inc.  
Avista Corp.  
Ayrshire Collieries Corp.  
Azima DLI LLC  
Babich, Nona McDougal  
Badget , Russell, III  
Baggs, Ernie  
Baggs, Kathy  
Baird, Marion McKinney  
Baird, Marion McKinny  
Baker, Anthony J.  
Baker, Bertha L.  
Baker, Joe  
Bandy, Exie  
Bandy, W. Edwin

Bank of America National Trust & Savings  
Association  
Bank of New England  
Bank of New England NA  
Bank of Oklahoma  
Bank of Oregon  
BankDirect Capital Finance  
Bannowsky, Mary Irene  
Barbe, Donald  
Barbe, Eric  
Barbe, Larry  
Barbe, Paula  
Barbe, Sherry  
Barbe, Terry  
Barker, Mart D.  
Barker, Marty D.  
Barrick Gold Exploration Inc.  
Barricklow, Larry  
Barringer, John W.  
Barringer, Lewis T., Jr.  
Barron, Gina M.  
Bartels, Diane  
Bartels, Edward  
Basin Electric Power Cooperative  
Basinger, Naomi  
Bates, John  
Bates, Ruth  
Bau, Ann  
Bau, Peter  
Baumgard, Joseph J.  
Baumgard, Mildred  
Baxter, Douglas E.  
Baz, Arthur  
Baz, Jane  
Beacon Aviation Inc.  
Beal, Gerald  
Beal, Vera  
Bear Valley Communications Inc.  
Beatrice, Mark A.  
Beaver Overhead Door Co.  
Bedway Land & Minerals Co.  
Beer, Diane  
Beer, Joseph  
Belmont Coal  
Belmont Jefferson Beagle Club Inc., The

Belmont, County of (OH), Board of  
Commissioners  
Belmont, County of (OH), Port Authority  
Benally, Alexander  
Benally, Ambrose  
Benally, Mae  
Benally, Virgil  
Benedict, Judy  
Bengough No. 40, Rural Municipality of  
(Saskatchewan)  
Bensinger DuPont & Associates Inc.  
Beowulf Energy LLC  
Bergquist, Agnes  
Bergquist, Gerald  
Bergquist, Kris  
Bergquist, Lyell  
Bergquist, Michael  
Berlin Mineral Co.  
Berry, Dean A.  
Bessie W. Worrell Living Trust  
Betts, Corinne  
Betts, Corinne A.  
Betts, Richard  
Betts, Richard G.  
Beulah Mine  
BF Oxford SPE LLC  
BHP Billiton  
BHP Billiton Ltd.  
BHP Billiton New Mexico Coal Co.  
BHP Mine Management Co.  
BHP Minerals International Inc.  
BHP Navajo Coal Co.  
Bieber, Elizabeth A.  
Bieber, Roger L.  
Big Sky Coal Co.  
Big Sky Linen & Uniform  
Biggs, Laura  
Biggs, Laura Lee  
Bison Engineering Inc.  
Bivin, Betty  
Bivin, Ruth Ann Walters  
BJ's Refrigeration  
Black Earth Humic LP  
Black, Leonard E.  
Blackhand Environmental LLC  
Blackrock Kelso Capital Corp.

Blake Cassels & Graydon LLP  
Blanchard, Catherine M.  
Blanchard, Cindy  
Blanchard, David. F.  
Blanchard, Helen T.  
Blanchard, Mary C.  
Blanchard, Patricia  
Blanchard, Stephen L.  
Blanchard, Thomas E.  
BLC Development Co.  
Blue Marble  
Bluff Terminal Co.  
BMO Capital Markets Investment & Corp.  
Banking  
BMO Nesbitt Burns Inc.  
Bobby Gene McGuyer Testamentary Trust  
Boeckel, Allegra  
Boeckel, LeRoy  
Boeckman, Elizabeth Mayer  
Boedecker, Brett  
Boggess & Boggess Inc.  
Boggess, James  
Boggess, Janet  
Boggess, Joseph  
Boggess, Mollie  
Boggess, Paul  
Boich, Wayne  
Boland, EP  
Boland, Eward W.  
Boland, Joan  
Bonavista Energy Corp.  
Bond Safeguard Insurance Co. Inc.  
Bond, Mae W.  
Booker, Marty D.  
Booth Brothers Land & Livestock  
Booth Land & Livestock Co.  
Booth, Gary  
Booth, Mark  
Booth, Phyllis  
Borgel, Gerald  
Borgrink, Henry F.  
Borgrink, Leah Sandra  
Borgrink, Sherrian Marie  
Bosler Family, The  
Bosler, Elizabeht  
Bosler, Elizabeth R.

Bosler, H. James  
Bosler, James  
Bowen, Earl R., Jr.  
Bowers, Karen  
Bowers, Karl  
Bowers, Karla  
Bowers, Nolan  
Bowers, Shirley  
Bowie Resource Partners LLC  
Bowles, Donald E  
Boyer, Barbara L.  
BP Canada Energy Group  
Brackett, James C.  
Brackett, Jeff D.  
Brackett, Lori  
Bradsby Group  
Brake, Lonnie J.  
Brandeis Machinery  
Branham, Michael W.  
Brant, Anna L.  
Braun, Angeline  
Brennan, Gwenolyn  
Brewer, Cathy L.  
Brewer, Deedra McDougal  
Brewer, Jackie L.  
Brewer, Joan  
Brewer, Joan B.  
Bricker & Eckler LLP  
Bridgestone Mining Solutions  
Brier Ridge Real Estate Inc.  
Brimhall Family Trust  
Brimhall, Agnes  
Brimhall, Floyd D.  
Brimhall, Gerald  
Brimhall, Karen  
Brimhall, Karl Ray  
Brimhall, Mary E.  
Brimhall, Troy W.  
Brimhall, Wayne C.  
Broadridge Corp. Issuer Solutions Inc.  
Broadridge Corporate Issuer Solutions Inc.  
Broadridge Investor Communication  
Solutions Inc.  
Brodie, Jan Marie  
Brodie, Nell H.  
Broken Hill Proprietary (USA) Inc.

Brokenshire, Wayne  
Brooks, Irma  
Brooks, Michael  
Brown Cattle Co. Shareholders Coal Trust,  
The  
Brown Cattle Coal Co.  
Brown's Shoe Fit Co.  
Brownstein Hyatt Farber Schreck LLP  
Bruner Land Co. Inc.  
Brunton, Dorothy R.  
Brunton, Trevison D.  
Bryant, William W.  
BS Development  
Buchanan, Amanda  
Buckeye Industrial Mining Co.  
Buckeye Management  
Buckeye Management Enterprises  
Buckeye Management Enterprises Inc.  
Buckeye Power Inc.  
Budzik, Margaret A.  
Budzik, Ronald A.  
Burch, Mary Jane  
Burlington Northern Inc.  
Burlington Northern Railroad Co.  
Burlington Resources  
Burlington Resources Oil & Gas Co. LP  
Burns, David  
Burns, Marie W.  
Busath, Louise  
C&E Coal Inc.  
C&R Coal Co. Inc.  
Cabin LLC, The  
Calibre Energy Inc.  
Calumet Specialty Product Partners LP  
Cameron, Kirsten  
Cameron, Lucas  
Cameron, Kirsten  
Cameron, Lucas  
Cameron, Lucas M.  
Campbell, Beulah M.  
Campbell, Cecil L.  
Campbell, Charlene  
Campbell, Cliff  
Campbell, Joyce A.  
Campbell, Ricky C.  
Campbell, Steven P.



Campbell, Terri L.  
 Campbell, Terry  
 Champion Resources Ltd.  
 Canada, Government of, Revenue Agency  
 Canadian Pacific Railway  
 CanEra Energy Corp.  
 Cannon, Kenton  
 Cannon, Kenton C.  
 Cannon, Sharon  
 Cannon, Sharon J.  
 Canon Financial Services Inc.  
 Canter, Ralph I.  
 Cantrell, Gelinda M.  
 Capitol Network LLC  
 Capstone Holding Co.  
 Capstone Holding Co. LLC  
 Carbon Development Partnership  
 Cardinal Trust LLC  
 Career Builder  
 Carnes, Dorthy  
 Carnes, James  
 Carnes, James E.  
 Carney, Homer T.  
 Carvat Coal Co.  
 Cascade Bottled Water & Coffee Service  
 Cassels Brock & Blackwell LLP  
 Catalyst Environmental Solutions  
 Catapult Systems LLC  
 Catena Consulting LLC  
 Caterpillar  
 Caterpillar Financial  
 Caterpillar Financial Services  
 Caterpillar Financial Service Ltd.  
 Caterpillar Financial Services Corp.  
 Caterpillar Financial Services Leasing ULC  
 Caterpillar Financial Services Ltd.  
 Caterpillar Inc., Mining Financial Services  
 CCC Group Inc.  
 CCG Advisors LLC  
 CDDDB Holdings LLC  
 CDG Engineers Inc.  
 CE Martin Heirs LLC  
 Cedar Creek Associates Inc.  
 Cenovich, Marilyn Gail Cunningham  
 Cenovus Energy Inc.  
 Centerview Partners LLC

Central States Coal Reserves of Kentucky  
 LLC  
 Century Wireless Services  
 Cerberus Business Finance LLC  
 CG Joyce Jr. Investments LP  
 Chambers Development of Ohio Inc.  
 Charlie C. Jameson Testamentary Trust  
 Charlton, Nora  
 Charolais Corp.  
 Charolais Mining Co. LLC  
 Charter Communications Operating LLC  
 Charters, William H.  
 Chase Manhattan Bank NA, The  
 Cheryl Lee Cunningham Castle  
 Chesapeake Exploration LLC  
 Chevron Mining  
 Chevron Mining Inc.  
 Chevron USA Inc.  
 Chumney, Eugene  
 Chumney, Shirley  
 Cinquepalmi, Gannett  
 Cinquepalmi, Robert  
 Citicorp USA Inc.  
 Citizens National Bank of McConnellsville,  
 The  
 Clapper, Leslie  
 Clapper, Teresa  
 Clarence S. & Bobbie J. Pertl Living Trust  
 Clark McCall Land & Cattle LLLP  
 Clay, Township of (OH)  
 Clay, Township of (OH), Board of Trustees  
 Clearfield Bituminous Coal Co.  
 Clearfly Communications  
 Clements, Grace A.  
 Clifton Larson Allen LLP  
 Cline Group LLC, The  
 Cline Sailer, Gladys I.  
 Cline, Donald V.  
 Cline, Maxine C.  
 Clites, Leona  
 Clorox Co. of Canada Ltd., The  
 Clorox Co., The  
 Clunk, Dennis R.  
 CNX Center  
 CNX Gas Co. LLC  
 Coal Reserve Holding LLC

Coal Reserve Holding Ltd. Liability Co.  
Coal Reserve Holding Ltd. Liability Co. No.  
1  
Coal Service Design, General Director  
Coal Valley Mine (Alberta)  
Coal Valley Resources Inc.  
Cobb, Karen  
Cobb, Matthew  
Cognition LLP  
Coleman, James  
Coleman, Judith  
Collins, Clifford W.  
Collins, Donna  
Collins, Paula A.  
Collins, Perry  
Collins, Rebecca  
Collins, Stanley  
Collins, Terry  
Collins, Virginia D.  
Collyer, Bertram W.  
Collyer, Darlene  
Collyer, Darlene M.  
Collyer, James B., Jr.  
Colonial American Casualty & Surety Co.  
Colorado Life & Health Insurance  
Protection Association  
Colorado, State of  
Colstrip Community Services Co.  
Colstrip Electric Inc.  
Colstrip Energy LP  
Colstrip Medical Center  
Colstrip Steam Electric Station  
Columbiana, County of (OH), Auditor  
Columbus & Southern Ohio Electric Co.  
Columbus Southern Power Co.  
Comcast Business Communications LLC  
Comcast Cable Communications  
Management LLC  
Commonwealth Land Title Insurance Co.  
Commonwealth Mining LLC  
Communications Energy & Paperworkers  
Union of Canada, Local 649  
Company, Rhonda F.  
ComResource Inc.  
Comstock, Bruce A.  
Comstock-Abel, Beulah F.

Comtech (Communication Technologies)  
Ltd.  
Comtech (Telecom Solutions) Ltd.  
Comtech Telecommunications Solutions  
Ltd.  
Conesville Coal Preparation Co.  
Conoco Phillips Canada Resources Corp.  
Conotton Land Co.  
Conradson, Conrad G.  
Conservation Fund, The  
Consol Mining Co.  
Consol Mining Co. LLC  
Consol of Ohio LLC  
Consolidated Land Co.  
Consolidation Coal Co.  
Consolidation Coal Co., The  
Continental Heritage Insurance Co.  
Coomer, Brenda  
Coomer, Frank  
Cooperrider, Beth M.  
Coshocton, County of (OH), Title  
Department  
Cowgill, Karen  
Cowgill, Steven  
Cowgill, Steven E.  
Coyote Partners  
Coyote Partners SAS  
Coyote Station  
Craig, David  
Craig, David L.  
Craig, Holly M.  
Craig, Stacy  
Craig, Stacy L.  
Cravat Coal Co.  
Creek Coal Co.  
Crescent Point Resources Partnership  
Crew Energy Inc.  
CridCo Water Treatment  
Cripps Sears & Partners  
Crittenden County Coal Inc.  
Crooksville Coal Co. Inc.  
Cross Borders Drilling  
Crossman, David  
Crossman, Vickie  
Crossman, Vickie M.  
Crosson, Betty

Crow Farms  
Crow Tribe of Indians (MT), Executive  
Branch  
Crow Tribe of Indians (MT), Legal  
Department  
Crum, Marie L.  
Crum, Ron  
Crum, Ronald  
Crum, Stephanie  
Cryder, Bruce  
Cryder, Bruce E.  
CSE Inc.  
CSX Transportation Inc.  
CTL Hosting Customers  
Cundiff, Anna Loraine  
Cundiff, Loraine McFadden  
Curts, Mike  
Custom Recyclers  
Cybereason Inc.  
Cylance Professional Services  
Cyprus Amax Royalty Co.  
Cyprus Creek Land Co.  
Cyprus Creek Land Resources  
Cyprus Creek Land Resources LLC  
Cyxtera Communications LLC  
D&P Land Investments LLC  
D&R Disposal  
D. Joan Shepard Trust  
Dakota Coal Co.  
Dament Services Ltd.  
Damet Services Ltd.  
Daron Coal Co.  
Daron Coal Co. Inc.  
Darryl L. James Consulting LLC  
Darwin H. Mueller Trust No. 1  
Data Systems International Inc.  
Davidson, Pam  
Davidson, Tommy  
Davis Graham & Stubbs  
Davis, Dorthy  
Day, Deborah  
Day, Deborah S.  
Day, James  
Day, James E.  
Deal IQ Inc.  
Deibel, Diane

Dentons Canada LLP  
Denver Series of Lockton Cos. LLC  
Derenburger, David E.  
Derenburger, Edgar C.  
Derenburger, Sandra  
Des Marais, Elta V.  
Des Marais, Michael M.  
Deshazo Crane Co. LLC  
Deutsche Bank  
Deutsche Bank AG  
Development Design & Construction LLC  
Devon Canada Corp.  
Dextraze, Gregory  
Dextraze, Marjorie  
Digneo, Edward M.  
Digneo, Stella B.  
Dillion, Fredrick  
Dillion, Rochelle  
Dillon, Frederick  
Dillon, Rochelle  
Diocese of Gallup (NM)  
DLJ Consulting  
Dockins, Brenda  
Dockins, William  
Dodds Property  
Dodds, Diana  
Dodds, Gary  
Dodds, Gerrie  
Dodds, Harry  
Dodds, John  
Dodds, Susan  
Donato, June  
Donlin Recano & Co. Inc.  
Dorchester Energy Inc.  
Dorothy N. Pollock Trust  
Doughty, Charles S., Jr.  
Doughty, Leanna  
Doughty, Leanna, Jr.  
Douglas, Dean  
Douglas, Jill  
Douglass, Brenda  
Douglass, Mark  
Douglass, Normain  
Douglass, Patricia  
Dover, City of (DE)  
Downcon Enterprises Ltd.

Drives & Control Services Inc.  
 Drydock Coal Co.  
 Ducharme McMillen & Associates Inc.  
 Dudley, Marla McDougal  
 Duff & Phelps LLC  
 Dukart, Darcy  
 Duke Energy Kentucky Inc.  
 Dukelow Family Trust  
 Dukelow, Rose L.  
 Dukes, Bobby  
 Dukes, Jonnie  
 Dukes, Marjorie  
 Duncan, Brooke  
 Duncan, Thomas Bradley  
 Dunlap Creek Ranch Inc.  
 Dunlap, Ann  
 Dunlap, Anna L.  
 Dunlap, Jim T.  
 Dunlap, Joyce  
 Dunlap, Lewis A.  
 Dunsch, Daniel  
 Dunsch, Martha  
 Dupech Inc.  
 DynoConsult  
 E. Lamont Palmer & Sandra Palmer Family Trust  
 Eagle Creek Farm Properties  
 Eagle Creek Farm Properties Inc.  
 East Central Gas Co-Op Ltd.  
 East Kentucky Power Cooperative Inc.  
 East Ohio Properties LLC  
 East West Bank  
 Eastham, Frostie  
 Eastham, Frostie A.  
 Eastham, William  
 E-Commodities Holdings Ltd.  
 Ecosphere Environmental Services  
 Edmonson Fuels LLC  
 Edmonton Power  
 Edwards, James H.  
 Egypt Valley Stone Inc.  
 El Paso Natural Gas Co. LLC  
 Eldor-Wal Registrations 1987 Ltd.  
 Elkol-Sorensen Mine  
 Ellis, Alice  
 Ellis, Cathi

Ellis, Fern V.  
 Ellis, Frank E.  
 Ellis, Frank E., Jr.  
 Ellis, Joe  
 Ellis, John  
 Ellis, Joseph  
 Ellis, William J.  
 Ellison Family Trust  
 Elwood Staffing Services Inc.  
 Emeco Canada Ltd.  
 ENBALA Power Networks Inc.  
 Enbridge Pipelines (East Texas) LP  
 EnCana Corp.  
 Energy Laboratories Inc.  
 Enerwise Global Technologies Inc.  
 Engbrecht, Pearl  
 ENMAX Energy Corp.  
 Enterprise Fleet Management Canada Inc.  
 Enterprise Fleet Management Inc.  
 Enterprise FM Trust  
 Enzsol Enterprises Inc.  
 EPN Field Services LLC  
 Erickson Contract Surveying Inc.  
 Erm-West Inc.  
 Estate of Agnes D. Washington  
 Estate of Amelia Samet Kornfeld  
 Estate of Carrie F. Roundface  
 Estate of Charles C. Core  
 Estate of DeeJay Roundface  
 Estate of Dorothy Dimple Mitchell  
 Estate of Dorothy H. Evans, The  
 Estate of Elizabeth Smith Tribble  
 Estate of Gail Geibel  
 Estate of James H. Pollock  
 Estate of John T. Blazek  
 Estate of Johnnie B. Ruffeno  
 Estate of Joseph Sipe  
 Estate of Karen Estelle Dockins  
 Estate of Lena Marie Achgill  
 Estate of Luther F. Weaver  
 Estate of Mabel Slevin  
 Estate of Melinda Armstrong-Kirsch  
 Estate of Nell Dezelle Morrow  
 Estate of Ruth I. Core  
 Estate of Sipe  
 Estate of Victor Lee Pate

Estate of Virginia Harrah  
 Estate of Virginia Harris  
 Estate of Virginia S. Whitmer, The  
 Estate of Ylena Russell  
 Estevan Coal (1996) Corp.  
 Estevan Coal Corp.  
 Etzel, Norma  
 Eubanks, Jeff  
 Eubanks, Tom  
 Evelyn Power Craddock Family Irrevocable  
 Trust  
 Evergreen Mineral Co. Inc.  
 Everly, Doug  
 Everly, Norma  
 Evers, Ann  
 Evers, Michael  
 Experis US Inc.  
 F&D Holdings LLC  
 Fairchild, John  
 Fairchild, Lisa  
 Fairfield, John  
 Fairfield, Lisa  
 Fairmont Road South LLC  
 Fairview Land Co.  
 Farley Inc.  
 Farley, Burton  
 Farley, J. Burton  
 Farley's Inc.  
 Farm Credit Services of Mid-America  
 FLCA  
 Farmington Electric Utility System  
 Farmington, City of (NM), Electric Utility  
 System  
 Farnsworth, Ferrell  
 Farnsworth, Omer  
 Farstad Oil Inc.  
 Faye Keogh Revocable Trust  
 Federal Land Bank of Saint Paul, The  
 Feil, Judith G.  
 Felicca, Phillip S.  
 Fenner Dunlop Conveyor Systems &  
 Services Inc.  
 Fentch, Barbara  
 Fentch, Wilfred  
 Ferris Coal Co. Inc.  
 Ferris Lands LLC

Fetch, Barbara  
 Fetch, William  
 Fidelity & Deposit Co. of Maryland  
 Financial Reporting Advisors LLC  
 Finning  
 Finning (Canada)  
 Firestone, Daryl  
 First Bank NA  
 First Interstate Wealth Management  
 First Light Funding I Ltd.  
 First Presbyterian Church of Stephenville  
 Fisher, John  
 Fister, Joeseph  
 Fister, Joseph  
 Fister, Theresa  
 Fitch, Sharon Kay  
 Fiutem, Linda  
 Fiutem, Paul  
 Fluharty, Fred  
 Fluharty, Greg  
 Fluharty, Randall  
 Flushing, Township of (MI)  
 Flushing, Township of (OH)  
 FMC Corp.  
 Foley, Lillian A.  
 Foley, Oney L.  
 Foothills Manufactured Home Community  
 Foottit, Lynn Norsworthy  
 Fording Coal Ltd.  
 Forestburg Collieries (1984) Ltd., The  
 Forestburg Collieries Ltd.  
 FortisAlberta Inc.  
 Foundation Royalty Co.  
 Four Seasons Equipment Inc.  
 Four Star Oil & Gas Co.  
 Fouts, William Bruce  
 Foutz, Cindra  
 Foutz, Joel W.  
 Foutz, Martin Dirk  
 Foutz, Phil Blaine  
 Foutz, Sherry Ann  
 Fox, Robert  
 Frame, Goldie Harris  
 Frame, Raymond B.  
 Franklin Real Estate Co.  
 Frantz, Amy L.

Fregiato, Frank A.  
Frink, Brady  
Frink, Tina M.  
Fruitland Land & Cattle Co.  
FTI Consulting Inc.  
Fugro EarthData Inc.  
Fugro Horizons Inc.  
Fulkerson, Goldie  
Fulkerson, John  
Fuller, Stacy  
G4S plc  
G4S Secure Solutions (USA) Inc.  
Gadd, Cindy  
Gallatin Scales  
Galyen, Doug  
Galyen, Jane  
Gamut Capital Management LP  
Garau, John A.  
Gardner, Patricia H.  
Garfield, Genie  
Garfield, Russell  
Garlikov & Associates Inc.  
Garris, Randy  
GCF Oxford SPE LLC  
GCM Services Inc.  
Gehris, Tanya  
Geibel Family  
Geibel Family Trust  
Geibel Lumber Co.  
Geibel Lumber Co. Inc.  
Geibel, Gail  
Geibel, John  
Geibel, Jon  
Geibel, Lydia  
General Electric Capital Corp.  
General Equipment & Supplies Inc.  
Genesee & Wyoming Inc.  
Genesee Coal Mine Joint Venture  
George R. Smouse Estate  
Giebel, John  
Gilbert, Alice  
Gilbert, Nelson  
Gillen, DeRon  
Gillen, Joe E.  
Gillen, Ronald L.  
Gilshannon, Joan M.

Gilshannon, Thomas B.  
Glacier Park Co.  
Gladd, Cindy E.  
Gladdish, Kent  
Glass, William R.  
Glauser, Walter  
Glen Cowan & Associates Real Property  
Appraisals Ltd.  
Glen Peterson Construction Ltd.  
Glenn O. Hawbaker Inc.  
Global Systems Integration Inc.  
GMHR  
GNP LLC  
Godbersen, Greg  
Golden Eagle Mine  
Golen, John Van  
Goodman, Janice  
Goodman, Richard L.  
Grable, Sue  
Grable, William  
Graham, Bryan H.  
Graham, Carolyn  
Graham, Clay  
Graham, James  
Graham, James F.  
Grainger Industrial Supply  
Grainger Industrial Supply India Ltd.  
Grand Quadri Cattle Co.  
Gray, Sandra  
Great Northern Properties LP  
Green, Susan K.  
Green-Crawf Farm LLC  
Greenebaum Doll & McDonald PLLC  
Greenfly Networks Inc.  
Greenleaf Land & Livestock  
Greenwich Insurance Co.  
Greibel, Jon  
Greibel, Lydia  
Grishkowsky, Martha  
Grishkowsky, Reinhart  
Grissom, Danny  
Grissom, Peggy  
Groombridge, Cliff  
Grubb, Gloria A.  
Grubb, Richard E.  
GS Energy

GS Energy LLC  
GTG Corp. Pty. Ltd.  
Gulf Oil Corp.  
Gulfport Energy Corp.  
Gustafson, Mike T.  
Haaga, Matt  
Haas, Martha  
Half, Robert  
Halls, Beatrice G.  
Halls, Winston J.  
Halsey, Edwin  
Halsey, Thelma  
Hampton, Cynthia Kaye Kennedy  
Hancock, C.R.  
Hancock, CR  
Handa, Patsy  
Handa, William  
Hanna Coal Co.  
Harkins, Dwain  
Harkins, Paula  
Harris Oilfield Construction Ltd.  
Harris, C. Fay  
Harris, John E.  
Harris, Joyce  
Harrison Leasing Co.  
Harrison Leasing Co. Inc.  
Harrison Resources LLC  
Harrison, County of (OH)  
Harrison, Robert  
Hart Butte No. 11, Rural Municipality of  
(Saskatchewan)  
Hartley, Betty  
Hartley, Brett  
Hartley, Earl  
Harverfield, Mary  
Harvey, David A.  
Harvey, Erica  
Haukness, Leonard  
Haverfield, Beverley  
Haverfield, Elizabeth O.  
Haverfield, Janet  
Haverfield, Richard  
Haverfield, Thomas N.  
Hayes, Joe P.  
Haynes & Boone LLP  
HCR Holding LLC

HCR Holdings LLC  
Heath, Bill C.  
Heath, Rose M.  
Hedden, Ruth M.  
Hedge, Marlan R  
Hedges, John J.  
Helmig, Shirley  
Henderson, Debbie  
Henderson, Dorthy  
Henderson, Ralph  
Henderson, William B.  
Henley, R. Page, Jr.  
Hepner, Vivian M.  
Her Majesty the Queen  
Her Majesty the Queen in Right of  
Saskatchewan  
Herman, Carl A.  
Herman, Charles I.  
Herman, Darell  
Herman, Darell J.  
Herman, Marguerite F.  
Herman, Margurite F.  
Herman, Sherry  
Herman, Wilfred A.  
Hesketh, Keith  
Hesketh, Keith E.  
Hess Corp.  
Hess Ohio Developments LLC  
Heth, Author M.  
Heth, Joyce  
Heth, Karen A.  
Heth, Rose M.  
Heth, Ruth  
Heth, William  
Heth, William C.  
Hetzler, Jennifer McDougal  
Hewlett-Packard Financial Services Co.  
Higginbotham, Glenn  
Higginbotham, GP  
Higginbotham, JL  
Higginbotham, JL, Jr.  
Higgins Drilling  
High, Treva  
Hill Crest Inc.  
Hill, Margaret C.  
Hilltop Haven Inc.



Hilstrom, Donald  
Hines, Gerald D.  
Hisrich, Thomas  
Hisrich, Thomas H.  
Hochstetler Family Retreat LLC, The  
Hochstetler Family, The  
Hochstetler, Abe J.  
Hochstetler, Anna E.  
Hollon, Shirley  
Hollon, Thomas  
Holmes Limestone Co.  
Holmes Limestone Ltd.  
Holmes Minerals Ltd.  
Holmes Woodland Inc.  
Holmes, Everett  
Holmes, James  
Holmes, Joan  
Holt Co.  
Home Equity Investments  
Homles, Joan  
Honeywell Building Solutions Inc.  
Hook, James D.  
Hook, James Dale  
Hook, Sharon  
Hoops, Jarrod  
Hoops, Scott  
Hopedale Mining LLC  
Horizon Coal Corp.  
Horn, Janet  
Horn, Jerry  
Horn, John Wesley  
Horstman, Jerry  
Houser, Doris  
Houser, Howard  
Houser, Raymond  
Houser, William  
Houston Lignite LP  
Howdyshehl, Mark J.  
HP Channel Services Network  
Hubbard, Karen  
Huberta Coal Co. Inc.  
Hudock, Larry W.  
Huff, Donald F.  
Huh, Gon  
Huh, Kevin  
Humphrey, Jennie

Humphrey, Roger  
Hunt , Robert R.  
Hunt, Brian  
Hunt, Darryl  
Hunt, Robert  
Huntington Center Associates LLC  
Huntington National Bank  
Huntington National Bank, Trust  
Department  
Husky Oil Operations Ltd.  
Hutchison, Lee M.  
Hydrometrics Inc.  
HYG Financial Services Inc.  
Iball Solutions Inc.  
Iball Solutions Ltd.  
IBM Canada Ltd.  
ICF Jones & Stokes Inc.  
IEC Group Inc.  
Immersive Technologies Pty. Ltd.  
Impact Fire Services LLC  
Indemnity Insurance Co. of North America  
Industrial Scientific Corp.  
Indy buck Coal Co.  
InfoMine  
Info-Tech Research Group  
Infront Webworks  
Inman, Deborah  
Inman, Joe  
Insurance Co. of North America  
Integrated Weed Services LLC  
IntelliGO Networks Inc.  
Inter-Mountain Laboratories  
Inter-Mountain Labs  
Intermountain Research & Development  
Corp.  
International Brotherhood of Electrical  
Workers, Local Union 2067, The  
International Union of Operating Engineers,  
Local 953  
International Union of Operating Engineers,  
Local Union No. 400  
International Union of Operating Engineers,  
Local Union No. 955  
Interstate Power Co.  
Ionno, John  
Iron Mountain Canada Corp.



Iron Mountain Inc.  
Iron Mountain Information Management  
LLC  
iSP3 Solution Providers Inc.  
Jackie L. & Cathy L. Brewer UTD March 3,  
2004  
Jackson Kelly PLLC  
Jahn, Lorne  
James F. Graham Revocable Trust No. 1,  
Co-Trustees  
James F. Graham Revocable Trust Number  
1  
James H. Pollock Trust  
James L. Rogers Jr. Testamentary Trust  
James Miller & John Ionno Partnership  
James, Norman  
Jameson, David  
JB Maintenance Service  
JB&D Holdings Ltd.  
JB7D Holdings Ltd.  
JBLCo Services  
JD Edwards Canada Ltd.  
Jean Jones Trust  
Jeff & Deb Mercer Family LLC  
JEFFCO Resources Inc.  
Jefferson, County of (OH)  
Jeffrey H. Samet Non-Exempt Trust  
Jennings, Jamie  
Jennings, Steven  
Jensen & Curtis Inc.  
Jerry & Martha Webb Cook Ranch  
Partnership Ltd., The  
Jerry & Travis Ann Webb Dorrough Ranch  
Partnership Ltd., The  
Jicarilla Apache Indian Tribe  
John Mitchell Craddock Sr. Family  
Irrevocable Trust  
John Mitchell Craddock Sr. Irrevocable  
Trust  
John T. Boyd Co.  
Johnson, Chad W.  
Johnson, Edie McDougal  
Johnson, James  
Johnson, Mark  
Johnson, Rhonda Leigh  
Johnson, Sue

Johnson, Thomas  
Johnson, William R.  
Johnston, James  
Johnston, Jessie  
Johnston, Leslie  
Johnston, Walter  
Jones, Ann E.  
Jordan, Cecil L.  
Jorgenson, Bernadette  
Jorgenson, Ronald  
Joy Mining Machinery  
Jude, Bob  
Jude, Mary  
Julian Land & Livestock Co.  
K&S Shugert Farms Family LP  
K&S Shugert Farms LP  
Kalis Capital Corp.  
Kasich, John  
Kasler, Edward  
Kasler, Jack  
Kasler, Kathryn  
Katie Shugert, Robert  
Keen IM LLC  
Keener, Carrol Z.  
Keener, Carroll Z.  
Keener, Linda K.  
Keffer, George  
Keffer, Marilyn  
Keister, James  
Keister, Mary  
Keleher, Michael L.  
Keller, Janice  
Keller, Jeffery  
Kelly Family Land Co.  
Kennedy Minerals LLC  
Kennedy, Shelley A.  
Kentucky Power Cooperative Inc.  
Kentucky, Commonwealth of, Department  
of Military Affairs  
Keogh, Brooks  
Keogh, Faye  
Keogh, Priscilla  
Keogh, Proseilla A.  
Keogh, Robert  
Kesterson, Rick  
Kesterson, Ronald

Kesterson, Seth  
Kettler, Lynn  
Kevin Cannon Surveying  
KeyBanc Capital Markets Inc.  
Key-Rite Security Lock & Safe Inc.  
Kiesal, Lennard  
Kiewit Mining Properties Inc.  
Kilcher, Nancy  
Kimball, Sarah Lousie  
Kimble Resources  
Kinetic Leasing Inc.  
King, Flowel  
King, Flowele  
King, Frank S., III  
King, Jeffrey J.  
King, Jeffrey J., Jr.  
King, Karen M.  
King, Sharon  
King, Thomas P.  
King, Thomas P., Jr.  
King, William  
Kingsford Manufacturing Co.  
Kinney, Debra  
Kinsey, John R., Jr.  
Kinsey, Joseph  
Kinsey, Rebecca  
Kirkpatrick, Rhett J.  
Kirtley, Billy  
Kirtley, Patsy  
Kluver, Kirby  
Kneeland, Les  
Knife Coal Mining Co.  
Knife River  
Knife River Coal Co.  
Knife River Coal Mining Co.  
Knife River Corp.  
Knife River Mining Corp.  
Knight, Corinne  
KnowBe4 Inc.  
KO Mining Co. Inc.  
KO Mining Inc.  
Koenraadt, Jan  
Komatsu  
Komatsu America Corp.  
Komatsu Equipment  
Komatsu Financial LP

Komatsu International (Canada) Inc.  
Komatsu Mining Germany GmbH  
Konieczny, Susan  
Konieczny, Susan L.  
Koogler, Clement  
Koogler, Elisa  
Kopka, Joanne  
Kopka, Joanne Kay  
Kramer Levin Naftalis & Frankel LLP  
Kratenstein, Dandi  
Krell, George Christopher  
KRJA Systems Inc.  
Krol, William F., Jr.  
Kron, Marvin  
Krulock Coal Co.  
Krulock General Power of Appointment  
Trust, The  
Krulock, Daniel  
Krulock, Daniel J.  
Krulock, David  
Krulock, David G.  
Krulock, Florence  
KS Shugert Farms Family LP  
Kuttie, Anthony J.  
Kyle LP  
La Plata Feed & Livestock  
Lacombe, Gracie  
Ladd Petroleum Co.  
LaFrentz, Rick  
Lance Oil & Gas Co.  
Landerman, Donald F.  
Landerman, Karen L.  
Landerman, Terry  
Landrum, Jill L.  
Lange, Debbie E.  
Lapanja, Catherine  
Lapanja, Edward  
Lapanja, Edward L.  
Lapanja, Mabel  
Lawrence, Township of (OH), Board of  
Trustees  
Lawson Lundell LLP  
Lawson, Amos L.  
LCC Kentucky LLC  
Lear, Donald  
Lear, Herbert

Lear, Ileme  
Lear, Judy  
Leatherwood Farm Ltd.  
LeBlanc, Marlin  
Ledger, Judith  
Ledger, Judith A.  
Ledger, William  
Ledger, William P.  
Lee, Aaron  
Lee, Donald  
Lee, Ellen  
Lee, Hutchison M.  
Lee, Jill B.  
Lee, Kay  
Lee, Loren  
Leeper Family Trust, The  
Legacy Oil + Gas Inc.  
Leibelt, Jonathan W.A.  
Leighton, Charles  
Leighton, Michele  
Leon, County of (TX), Auditor  
Leroy, Belinda  
Leroy, Wayne  
Lesser, David  
Lesser, F. D.  
Lesser, Matthew  
Lester, Bill  
Lester, Mabel W.  
Lewis, Brian  
Lewis, Liz  
Lewis, William T.  
Lexington Coal Co. LLC  
Lhoist North America of Texas Ltd.  
Liberty Life Assurance Co. of Boston  
Liebelt, Johathan W.A.  
Liebelt, Jonathan W.A.  
Liebelt, Merilynn  
Liggett Enterprises Ltd.  
Lighthouse Resources Inc.  
Lightstream Resources Partnership  
Liles, Geral  
Liles, Gerald  
Liles, Judith  
Linard, Robert  
Linard, Robert, Jr.  
Link Farms Ltd.

Linn Engineering Inc.  
Lockon Cos. LLC  
Lockton Financial Advisors LLC  
Long, Darrell  
Long, Karen  
Long, Phyllis  
Lopez, Gerard  
Lopez, Irene  
Lorch, Alice E.  
Lorch, Howard G.  
Lorch, Kenneth R.  
Love, Fred  
Love, Fred T.  
Love, Mary  
Love, Mary Jane  
Lowe, James R.  
Lowe, Sandra L.  
LPT Management Inc.  
Lucas, Beverly  
Lucas, Carol Ann  
Lucas, Carolyn Ann  
Lucas, Donald  
Lucas, Jo  
Lucas, Joe  
Luckett, Gene  
Luckett, Wanda  
Luscar Ltd.  
Luscar Sterco (1977) Ltd.  
Lusch, Donald  
Lusch, Donald A.  
Lusch, Vivian  
Luther, Bonnie Harris  
Luther, Joe  
Luther, Joseph M.  
Luther, Kandin J.  
Lykins Oil Co.  
Lynx Inc.  
Lyons, Jack  
M&C Transport Inc.  
M&H Partnership  
Macdonald, Janet  
MacDowell, Mabel  
MacDowell, R.E.  
Mack, Stephen  
MacPherson Leslie Tyerman LLP  
Magnitude Software

Magnitude Software Inc.  
Mahoney, Frances Stallings  
Manalta Coal Ltd.  
Mangis, Elinor E.  
Mangis, Robert A.  
Mangrove Partners  
Mann, Jody  
Mantei Farms Ltd.  
Mantei, Terry  
Manufacturers Life Insurance Co., The  
Maptek Pty. Ltd.  
Marathon Pipe Line LLC  
Marco Technologies LLC  
Marie L. Crum Trust  
Marion, Susan  
Marion, Susan K.  
Markell, James  
Markell, Sue  
Markwell, James  
Markwell, Sue  
Markwest Liberty Midstream & Resources  
LLC  
Marquette Exploration LLC  
Marth Ann Rogers 1996 Revocable Trust  
Martha Rogers Haas 1996 Revocable Trust  
Martha Rogers Haas Revocable Trust  
Martin Family Trust  
Martin Marietta Inc.  
Martin Marietta Magnesia Specialties LLC  
Martin Marietta Materials Inc.  
Martin, Ann Pedigo  
Martin, Edward  
Martin, Jean E.  
Martin, Sally McDougal  
Martin, Wanda L.  
Martin, William C.  
Martin, William Grier  
Martinek, Robert  
Marubeni Corp.  
Mary B. Turner Revocable Trust  
Mary Webb Lawrence Ranch Partnership  
Ltd., The  
Mason Dixon Energy LLC  
Mason Farms Inc.  
Mast, Nelson  
Masterson, Nancy

Masterson, Rex  
Matrix Acquisition Group LLC  
Matusek, Arleen  
Matusek, Jack  
Mauersberger, Christine  
Mauersberger, Christine M.  
Mauersberger, George  
Mauersberger, George A.  
Mauersberger, John  
Mauersberger, John S.  
Mauersberger, Susan  
Maurer, Winifred T.  
Mayer, Fredrica H.  
Mayes, Steven D.  
Mayes, Teresa L.  
McCabe, Leona G.  
McCabe, Stanley  
McCain, John  
McCain, Kevin P.  
McCauley, Clara  
McCauley, George  
McCauly, Clara  
McCauly, George  
McCay, Freda  
McCay, Terry  
McCoy, Mary Jo  
McCulloch, Anna H.  
McCulloch, Frank E.  
McDermitt, Arthur C.  
McDermitt, Melissa L.  
McDonald, Adelia  
McDonald, Bruce  
McDonald, Donald  
McDonald, Donna  
McDonald, Douglas W.  
McDonald, Gary  
McDonald, Greg  
McDonald, Joanna  
McDonald, Keith  
McDonald, Kevin  
McDonald, Marilyn  
McDonald, Mona  
McDonald, Mya  
McDonald, Roger  
McDonald, Ron  
McDonald, Sandra

McDonald, Suzie  
McDonald, Virginia  
McDonald, Virginia Avanel  
McDougal Coffee, Rebecca  
McEndree, Lucretia  
McEndree, S.R.  
McGee, David V.  
McGillicky, Guy  
McGuyer, Bobby Gene  
McKee, Richard K.  
McLaughlin, Darald G.  
McLennan Ross LLP  
McMenamin, Marguerite L.  
McMillan LLP  
McNally, Naomi  
McNeish, Charlene  
McNeish, Jeffrey  
McNiven, Mike  
McPherson, Florence  
McPherson, Virgil  
Mead Trust, Ethel Nadine  
Mead, Nadine Ethel  
Mead, Patricia Ida  
Meadowlark Inc.  
Meadows, Bobby L.  
Meadows, Dova  
Meadows, Laurel  
Mellon Bank NA  
Mel-Tina Ltd.  
Merida Natural Resources LLC  
Meridian Minerals Co.  
Meridian OneCap Credit Corp.  
Merrion Oil & Gas Corp.  
Mexia Pest Control Services  
Meyer, Charlotte H.  
Michelin North America (Canada) Inc.  
Midsouth Energy Inc.  
Miliken, Nancy  
Millar, James Clay  
Millcreek Mining Group  
Miller Engineers Inc.  
Miller Thomson LLP  
Miller, Brenda K.  
Miller, David A.  
Miller, Ellen McDougal  
Miller, James

Miller, Joan J.  
Miller, Katherine  
Miller, Leroy  
Miller, Mattie  
Miller, Nancy  
Miller, Ronald M.  
Miller, Russell E.  
Miller, Sharon L. Winkler  
Miller, Vickie R.  
Mills, James  
Mills, Linda  
Mine Site Technologies Pty. Ltd.  
MineWare Inc.  
MineWare Pty. Ltd.  
Minor, Barbara Sue  
Minor, Walter D.  
Missouri Valley Properties Co.  
Mitsubishi Corp. RtM Japan Ltd.  
Mizer, Linn  
MLK Ltd. LLC  
Mobil Mining & Minerals Inc.  
Mobil Oil Co.  
Modrall Sperling Roehl Harris & Sisk PA  
Molopo Energy Canada Ltd.  
Monroe, Township of (NJ), Board of  
Trustees  
Monsanto Co.  
Monsen Engineering Co. Inc.  
Montana Power Co.  
Montana Power Co., Real Estate  
Department, The  
Montana Power Co., The  
Montana, State of, Department of Natural  
Resources & Conservation  
Montana, State of, Department of Natural  
Resources & Conservation, ELO, Lands  
Program Manager  
Montem Resources Ltd.  
Moore, James  
Moore, Linda  
Moore, Patricia  
Moore, Patrick  
Moore, Thomas  
Moore, Wilbur  
Morgan Stanley Smith Barney LLC  
Moroz, Gary

Morris, Darlene  
Morrison-Maierle Inc.  
Morstad, Wesley  
Moseer, Geoffrey B.  
Mosser, Geoffery B.  
Mountain States Environmental Services  
Inc.  
Mountain States Telephone & Telegraph  
Co., The  
Mouse, Lester James  
MP Mine Operations LLC  
MRP  
Mueller, Darwin  
MUFG Union Bank NA  
Mularcik, Kathryn  
Mularcik, Stephen  
Mumford, Amista  
Muncy Farms Inc.  
Murray Energy Corp.  
Murrell, Nell Pollock  
Mutschelknaus, Clarence W.  
Mutschelknaus, Clarence W., Jr.  
Mutti, Rachel  
Mutti, Vernon  
Myers Mining Co.  
Myers, Craig A.  
NACR Inc.  
NAL Resources Ltd.  
Nalco Co. LLC  
Nash Heirs Coal Lease  
Nash Royalty Lease  
Nash, Ronald D.  
National Corp. Research  
National Energy Transfer LLC  
Natural Resource Partners LLC  
Navajo Mine Retirement Plan  
Navajo Nation, The  
Navasota Valley Electric Cooperative  
Navigant Consulting Inc.  
NBCLH LP  
Neuberger, Ella  
Neumann, Neil  
Neumann, Raymond  
New Elk Preparation Plant  
New Lexington Tree Farm LLC

New Lexington, City of (OH), Board of  
Education  
New Mexico, State of, Commissioner of  
Public Lands  
New Mexico, State of, Department of  
Transportation  
New Mexico, State of, State Land Office  
New Mexico, State of, State Land Office,  
Commissioner of Public Lands  
Newman, Barbarra  
Newman, Phillis  
Newman, Ray  
Newman, Yost  
Nicklin Earth & Water Inc.  
Norit Actieve Kool Holding BV  
Norit Americas Inc.  
Norit Canada Inc.  
Norit NV  
Norsworthy, Amy  
Norsworthy, Jase O.  
Norsworthy, Margaret B.  
Norsworthy, Sally  
North American Coal Corp.  
North American Coal Royal, The  
North American Coal Royalty Co.  
North Dakota State University  
North Dakota, State of, Department of  
Human Services, State Hospital  
North Dakota, State of, Department of Trust  
Lands, Board of University & School  
Lands  
North Western Corp.  
Northern Municipal Power Agency  
Northern Plains Transport  
Northern States Power Co.  
Northwest Pipeline Corp.  
Northwestern Corp.  
Northwestern Power Co.  
Northwestern Resources Co.  
Norton Rose Fulbright Canada LLP  
Nottingham, Township of (PA), Board of  
Trustees  
NOW CFO LLC  
NRG Energy Inc.  
NRP LLC  
Nu-Line Powerline Contractors Ltd.

Obsidian Energy Ltd.  
 O'Farrell, V. Virginia  
 Office Shop Inc., The  
 Ogden, Doris Jean  
 Ohio American Energy Inc.  
 Ohio Indemnity Co.  
 Ohio Oil Gathering Corp. II  
 Ohio Oil Gathering II  
 Ohio Power Co.  
 Ohio River Collieries Co.  
 Ohio, State of  
 Ohio, State of, Department of Natural  
     Resources  
 Ohio, State of, Department of Natural  
     Resources, Division of Forestry  
 Old Coyote, Darrin  
 Old Investments LLC  
 Old Mount Zion Cemetery Association  
 Old Spring Seat Baptist Church Inc.  
 Olen, Paul  
 Olio Inc.  
 Olivito, Anthony J., Jr.  
 OMCO Leasing Corp.  
 OptumHealth Financial Services Inc.  
 Orbit Oil & Gas Ltd.  
 Order, James Van  
 Oregon Short Line Railroad Co.  
 Orrville City of (OH), Department of Public  
     Utilities  
 Orth, Bertha  
 Orth, Julis  
 Osler Hoskin & Harcourt LLP  
 Otter Tail Corp.  
 Owen, Charles  
 Owen, Charles W., Jr.  
 Owen, Frances J.  
 Owen, Kathryn  
 Owen, Kathryn E.  
 Owen, Kathy  
 Owens, Charles  
 Owens, Kathryn  
 Owensboro National Bank, The  
 Oxford Mining Co.  
 Oxford Mining Co. LLC  
 Oxford Oil Co., The

Oxford Resource Partners LP  
 Oxford Resources  
 P&M Coal Mining Co.  
 PACCAR Financial Corp.  
 Pacific Employers Insurance Co.  
 Pacific Power & Light Co.  
 Pacific Steel & Recycling  
 PacifiCorp  
 PacifiCorp Energy  
 PacifiCorp Legal  
 Palaterra USA LLC  
 Palmer, Barton L.  
 Palmer, Elmo L.  
 Palmer, Ethel A.  
 Palmer, Pearla Rosell  
 Palmer, Richard E.  
 Paragon Resources Inc.  
 Park Cities Bank & Co.  
 Parry, Gary W.  
 Pasco, Doris J.  
 Pastor Behling & Wheeler LLC  
 Patriot Reserve Holdings LLC  
 Pay Governance LLC  
 PayFactors Group LLC  
 Payton Kinney Tardio Davis & Sparks  
 Peabody Coal Co. LLC  
 Peabody Development Co. LLC  
 Peltz, John  
 Peltz, Joyce  
 Pengrowth Energy Corp.  
 Penn Virginia Operating Co. LLC  
 Penniman, Charlotte A.  
 Penniman, William David  
 Pennington, Earlene  
 Pennington, Travis  
 Penn-Ohio Coal Co.  
 PeopleSoft USA Inc.  
 Permann, George J. Margaret, Jr.  
 Perry County Industrial Co. Ltd.  
 Perry County Industrial Development Co.  
     Ltd.  
 Perry, County of (OH), Commissioners  
 Personnel Management Group Inc.  
 Persta Resources Inc.  
 Pest Arrest Exterminating Inc.  
 Peters, Dan



Peters, Daniel  
Peters, Donald  
Peters, Hazel Doris Smouse  
Peters, Jeffery J.  
Peters, Regenia D.  
Petersburg Co. Inc.  
Peterson, Hugh, Jr.  
Peterson, John R.  
Peterson, Laura M.  
Peterson, Patience Elizabeth Russell  
Petro Ventures Ltd.  
Petrobank Energy & Resources Ltd.  
PetroQuest Energy Inc.  
Petrozzi, Barbara  
Petrozzi, James John  
Petrozzi, Richard  
Petrozzi, Susan  
PHH Vehicle Management Services Inc.  
Phillips, Ken  
Phillips, Keneth  
Phillips, Kurtis  
Phoenix Coal Co.  
Phoenix Coal Corp.  
Phoenix Coal Inc.  
Phoenix Coal Processing Co.  
Phoenix Coal Processing Co. LLC  
Phoenix Coal Processing LLC  
Phoenix Newco LLC  
Phoenix-Greenhill Partners LLP  
Phoenix-Greenlawn Partners LP  
Pickett, James R.  
Piergallini, Lucille  
Piergallini, Raymond  
Piper, Robert Edward  
Pitney Bowes of Canada Ltd.  
Pittsburgh & Midway Coal Co.  
Pittsburgh & Midway Coal Mining  
Pittsburgh & Midway Coal Mining Co., The  
Pivot Data Centres Inc.  
Plainsmen Petroleum Inc.  
Platt, Raymond P.  
Pleasant, Phillip  
PLL Montana LLC  
PNE Wind USA Inc.  
PNM Resources Inc.  
Poag, John

Poag, Robert  
Poag, Shirely  
Poag, Shirley  
Poag, Terry  
Pocahontas Coalfield  
Pollock Family Holdings LLC  
Pollock, Calvin E.  
Pollock, Cornelia A.  
Pollock, James H.  
Pollock, Jessie Mae  
Pollock, R. Jeffrey  
Pollock, William D.  
Pompey, Elisabeth A.  
Pompey, Leona M.  
Pompey, Michael H.  
Pompey, Michael J.  
Pompey, Michael Joseph, Jr.  
Ponsart, James  
Pontius Construction  
Poore , Bami L.  
Poore, Bambi L.  
Poore, Randy  
Poplar River Mine  
Porterfield, Judith  
Porterfield, Kirke  
Portland General Electric  
Post, Barbara  
Post, George  
Potash Royalty LP  
Potter Grandchildren LLC  
Potter, Kiley E.  
Poulos, George  
Poulos, Martha  
Powel, Otto H.  
Powell, Ann  
Powell, Joseph  
Powell, Lisbeth  
Powell, Michael  
Powell, Otto H.  
PPL EnergyPlus LLC  
PPL Generation LLC  
PPL Montana LLC  
Prairie Coal Ltd.  
Predator Oil Ltd.  
Preferred Strategies LLC  
Premium Funding Associates Inc.



Preventive Health Now LLC  
Price, Charles W.  
Price, David B.  
PricewaterhouseCoopers LLP  
Private Bank & Trust Co.  
Privatebank & Trust Co., The  
Privatebank & Trust Co., The, Asset  
Management Arm  
Pronghorn Geologic Services Inc.  
Prosek LLC  
Prudential Retirement Insurance & Annuity  
Co.  
PSST LLC  
Public Service Co. of New Mexico  
Puget Sound & Light Co.  
Puget Sound Energy Inc.  
Puget Sound Power & Light Co.  
Pugh, Rosemary  
Puskarich, Belle  
Puskarich, Mary Belle  
Puskarich, Michael T.  
Pyeatt, Grace S.  
QSW&P Inc.  
Quintana Minerals Corp.  
Quinwood Coal Co. LLC  
Qwest Corp.  
R Plus Simmentals  
R&B Gravel  
R&F Coal Co.  
R&G Leasing  
R&G Leasing LLC  
R&L Winn Inc.  
R&R Cleaning  
Ragsdale, Anthony Steven  
Ragsdale, Linda Lee  
Rail Link Inc.  
Rall, Dave  
Rambo, Barbara Jean  
Rambo, Lynn Allyson  
Rambo, Terry L.  
Ramirez, Terri J.  
RapidDecision  
Rawson, Amos  
Rawson, Amos L.  
Rawson, Lois  
Ray, Carol A.

Ray, Deborah  
Ray, Don  
Ray, Glenn  
Ray, Jeanne  
Ray, Virgene  
Rayle Coal Co.  
Real Estate & Improvement Co. of  
Baltimore City, The  
Red Pepper Pipeline LLC  
Redburn Tire Co.  
Redwolf Production Inc.  
Reed, Cristina  
Reed, David  
Reed, Jean  
Reed, Jean Ann  
Reed, Jeffrey  
Reed, Robert  
Reed, Scott  
Reed, Thomas  
Reed, Wanda  
Reed, Wendie  
Reger, James R.  
Reger, James W.  
Reger, Maree  
Reger, Steven L.  
Reich, Joyce Boland  
Reliance Medical Group LLC  
ReliaStar Life Insurance Co.  
Renfro Equipment Inc.  
Renfro, Robin  
Renfro, Stuart  
Rensi, Lana F.  
ReportsNow Inc.  
Reserve Coal Properties Co.  
Revlett, Elaine  
Revlett, Howard  
Reynolds, Curtis  
Rhodes, Candida  
Rice Family Farms Inc.  
Richard K. McKee Family Trust  
Richard, Ronald  
Richard, William  
Richards, James  
Richards, Peggy  
Richardson Operating Co.  
Richardson Production Co.

Richardson, Scott D.  
Richardson, Vivian Theresa  
Riggs, Elliott A.  
Riggs, Ramona M.  
Rinkes Properties LLC  
Rinkes, Denise  
Rinkes, Gary  
Risebud Temp Services LLC  
Rising Sun LLC  
Rising Sun Resources  
Ritchey, Corrine  
Ritchey, Elvin T.  
River Edge Dairy & Farms  
RLI Insurance Co.  
RME Land Corp.  
Robert J. Peternal Revocable Trust  
Rock Ridge Properties Inc.  
Rock Springs Royalty Co.  
Rocky Mountain Hospital & Medical  
Service Inc.  
Rocky Mountain Power Inc.  
Rocky Mountain Power LLC  
Rodriguez, Ricardo  
Rodriguez, Vicki  
Rogers Family LLC  
Rogers, Gloria  
Rogers, James  
Rogers, James L., III  
Rogers, James, III  
Rogers, Jean  
Rogers, JL  
Rogers, Joan  
Rogers, Jonathan  
Rogers, Jonathan L.  
Rogers, Martha  
Rogers, Mary  
Rogers, Matha  
Rogers, Talmage  
Rogers, Talmage, Jr.  
Rogers, TG  
Rogers, TG, Jr.  
Romine, James  
Ronald E. Co.  
Roquemore Family LP  
Rose, Ann  
Rose, Charles

Rose, John  
Rose, Linda  
Rosebud Energy Corp.  
Rosebud Engineering Inc.  
Rosebud Mine  
Rosebud Mining Co.  
Rosebud Temp Services  
Ross L-Seven Ranch Ltd.  
Ross, Chad  
Rowe, Eleanor L.  
Royal Energy Resources Inc.  
Roynat Inc.  
RPM Global  
RPM Global USA Inc.  
RPM Software International Pty. Ltd.  
RPM Software USA Inc.  
RRKK LLC  
Ruckstuhl, Grace  
Ruff, Richard L.  
Runge Inc.  
RungePincockMinarco Ltd.  
Rural Municipality of Estevan No. 5  
Rush Run Community Chapel  
Russell, David E.  
Russell, Geraldine  
Russell, Tamra  
Ryan, Patricia Lucy Stallings  
S&D Construction Co.  
S. Mack Farms Ltd.  
Salem, City of (OH), Board of Trustees  
San Juan, County of (NM)  
Sandhoff, Sharon  
Santana, Shelley  
Santana, Shelley A.  
Santo, Andrew M.  
Santo, David E.  
Santo, Ellen  
Santo, John  
Santo, John J.  
Santo, Mary  
Santo, Mary E.  
SAP Canada Inc.  
Sarcee Holdings Ltd.  
SAS Consulting Inc.  
Saskatchewan Power Corp.

Saskatchewan, Province of (Canada),  
Ministry of Energy & Resources  
Saskatchewan, Province of (Canada),  
Ministry of Energy & Resources, Mines  
Branch, Director  
Saskatchewan, Province of (Canada),  
Ministry of the Economy, Mineral  
Tenure, Director  
SaskEnergy Inc.  
SaskTel  
Sattler, Rebecca M.  
Sattler, Tracy A.  
Saunders, Evelyn D.  
Savage Mine  
Schafer Ltd. LLC  
Scheler, Carol  
Scheler, Gary  
Schiestel, David  
Schmidt, Caroline  
Schmidt, Henry  
Schnaidt, Marleen T.  
Schoate Mining Co. LLC  
Schulte, Lorn  
Schupp, James  
Schupp, Jerry  
Schupp, Pearl  
Schwalbe, Claire  
Schwalbe, Claire C.  
Seaway Coal Co.  
Secrest, Karen A.  
Secure-24 Inc.  
Securitas Security Services Inc.  
Sedgman Canada Ltd.  
Selby's Services  
Sentry Royalty Co.  
Sessions, Leroy  
Shaffer, Ronald  
Shaffer, Sharon  
Shaw Business  
Shea Maroon V LLC  
Shea Properties  
Shearer, Eugene M.  
Shell Mining Co.  
Shepard, Jeannie  
Shepard, R. Michael  
Sheperd, Esthel

Sheperd, H. Jeannie  
Sheperd, Hilda  
Sheperd, Linda  
Sheperd, Nathan  
Sheperd, R. Michael  
Sheperd, William E.  
Shepherd, Joseph  
Shepherd, Marion  
Shepherd, Marion L.  
Shepherd, Shelly M.  
Sherman & Howard LLC  
Shinaberry, Lester  
Shinaberry, Norma  
Short Creek Coal Co.  
Short Creek, Township of (OH)  
Shugert, Robert  
Shugert, Robert A.  
Shumway, Nedra Alice  
Sidco Development Inc.  
Sidney Sugars Inc.  
Siegfried Group LLP, The  
Sill, Winifred B.  
Simms, Crystal  
Simms, Jon  
SimplexGrinnell LP  
Simpson, Richard P.  
Sinopec Canada Energy Ltd.  
Sipe, Joseph  
Sipe, Michael  
Slatzer, David  
Slatzer, Sandra  
Smith Living Trust, The  
Smith Power Products Inc.  
Smith, Angela K.  
Smith, Donald  
Smith, Donald F.  
Smith, Robert V.  
Smouse, DeForrest  
Smouse, Donald L.  
Smouse, Douglas E.  
Smouse, Evelyn  
Smouse, Frederick B.  
Smouse, Gregory B.  
Smouse, Harry E.  
Smouse, James  
Smouse, Janice

Smouse, Lester James	Stevens, Donnie
Smouse, Marshal	Stevens, Mary Helen
Smouse, Mary	Stevens, Sandra
Smouse, Michael D.	Steward, Chester E.
Smouse, Mollie Frances	Steward, Dorothy M.
Smouse, Robert	Stewart, Larry
Smouse, Ruth A.	Stewart, Virginia
Smouse, Samuel T.	Stikeman Elliott LLP
SMS Equipment Co.	Stiles, Bruce
Solvay Soda Ash Joint Venture	Stiles, Jo Ann
Souder Miller & Associates	Stiles, Leslie
Sound Energy plc	Stiles, Mark
Souris Valley Paving	Stillion, Randy
Southall, Paul W.	Stimson Ltd.
Southern Salvage Inc.	STORM Consulting LLC
Southern Ute Indian Tribe, The	Stratton, Lewis G.
Sovell, Myron	Stratton, Wanda
Sowles Co.	Stratton, Wanda F.
Spartan Controls Ltd.	Sun City Prop Busters
Spicer, Manila B.	Suncor Energy Inc.
Spirit Services Co.	Suncor Energy Resources Partnership
Spring Mill Coal LLC	Sunday Creek Coal Co.
Spring Run Acres LLC	Sunlight Development Co.
Springhouse Farm LLC	Sunnyhill Coal Sales Co., The
Sproul, Steve	Sunoco Pipeline
Squire Sanders & Dempsey (US) LLP	Syntax Software Corp.
Squire Sanders & Dempsey LLP	System Improvements
St. Joseph Literary Society	System Improvements Inc.
St. Paul Fire & Marine Insurance Co.	T&C Holdco LLC
Stallings, Lawrence Warren	Tableland Grain Farm Ltd.
Stallion Farms Ltd.	Talen Montana LLC
Standard Laboratories Inc.	Tanner, Beth M.
Stanfield Living Trust, The	Tanner, Boyad M.
Stanley, John	TAQA North Ltd.
Star Drilling Ltd.	Tardio, James
Stark, Tony	Tata Chemicals (Soda Ash) Partners
Starlin, Daniel James, Jr.	Tata Chemicals North America Inc.
Starlin, Holly M.	Taylor, Bonita
Starner, Harold A.	Taylor, Bonita K.
Starvaggi Industries Inc.	Taylor, CJ
Starwood Land Co. LLC	Taylor, Jennifer
Steen, Mark	Taylor, Richard
Steen, Mary	Taylor, Shirely
Stein Advisors LLC	Taylor Energy Inc.
Stenson, John	TC Holdco LLC
Steuben Coal-Anthony Mining Ltd.	Teck Coal Partnership

Teck Resources Ltd.  
 Tembec Industries Inc.  
 Temme, Helga  
 Temme, Louis  
 Tennenbaum Opportunities Fund VI LLC  
 Tennenbaum Opportunities Partners  
 Tennenbaum Opportunities Partners V LP  
 Tennison, Linda  
 Tennison, William  
 TEPCO Fuel & Power Inc.  
 Terteling Brothers Inc.  
 Tetra Tech Inc.  
 Texas Westmoreland Coal Co.  
 TG Haas  
 Thatcher, Judy A.  
 Thelma's Cleaning  
 Thomas Engineering & Surveying Co., The  
 Thomas Fregiato Myser Hanson & Davies  
 Thomas, Betty Jo  
 Thomas, Rudy  
 Thomas, William R.  
 Thomason, Nurman  
 Thompson, Chiara  
 Thompson, Mark R.  
 Thornton Grout Finnigan LLP  
 Thunderbird Mining Systems  
 Tickhill, Betty Loise  
 Tickhill, Betty Louise  
 Tickhill, William  
 Tierney, Rosemary  
 Time Warner Cable  
 Timler, Virginia L.  
 Timmons, Agnes  
 Timmons, Diane  
 Timmons, Donna  
 Timmons, Jane  
 Timmons, Jeffery  
 Timmons, Kenneth  
 Timmons, Nancy Jo  
 Timmons, Robert  
 Timmons, Shelley  
 Timmons, Thomas  
 Tippet, Russell K.  
 TOF Oxford SPE LLC  
 Tollgate Holdings LLC  
 Toptal LLC

Tory's LLP  
 Tourmaline Oil Corp.  
 TransAlta Centralia Generation LLC  
 TransAlta Cogeneration LP  
 Transalta Corp.  
 TransAlta Generation Partnership  
 TransAlta Utilities Corp.  
 Travelers Bond & Special Insurance  
 Travelers Casualty & Surety Co. of America  
 Trend Gathering & Treating LP  
 Tri-County Lands Co.  
 Trustmark National Bank  
 Tucson Electric Power Co.  
 Tucson Gas & Electric Co.  
 Tunnel Hill Reclamation  
 Tunnel Hill Reclamation LLC  
 Turnbull, Brenda  
 Turner, John  
 Tuscarawas, County of (OH)  
 Tuscarawas, County of (OH), Engineers  
 Tuscawaras, County of (OH),  
     Commissioners  
 Tusco Land Co.  
 Tusky Coal LLC  
 TW Telecom Inc.  
 Twin Mineral Land  
 Twin Mineral Land Ltd.  
 Tyco Integrated Fire & Security Canada Inc.  
 Tyco SimplexGrinnell  
 Tyrone Synfuels LP  
 UCHHealth  
 Uinta, County of (WY)  
 Umsted, Curtis  
 Umsted, Gerald Berquist  
 Umsted, Micheal  
 Umsted, Patricia  
 Umsted, Petricia  
 UniFirst Corp.  
 Unifor, Local 649  
 Union Pacific Land Resources Corp.  
 Union Pacific Railroad Co. Inc.  
 United Mine Workers of America, Health &  
     Retirement Funds  
 United Mine Workers of America, Health &  
     Retirement Funds, 1974 Pension Plan &  
     Trust

United Mine Workers of America, Health & Retirement Funds, 1992 Benefit Plan	Unterseher, Jake
United Mine Workers of America, Health & Retirement Funds, Combine Benefit Fund	Utah Construction & Mining Co.
United Mine Workers of America, Local 7606	Utah International Inc.
United Mine Workers of America, The - International Union	Ute Mountain Ute Indian Tribe, The
United Rentals (North America) Inc.	Utelite Corp.
United States, Government of the	Valencia Energy Co.
United States, Government of the, Department of the Interior, Bureau of Indian Affairs, Ute Mountain Agency, Superintendent	Valley Mining Inc.
United States, Government of the, Department of the Interior, Bureau of Land Management	Van Horn, Michael L.
United States, Government of the, Department of the Interior, Bureau of Land Management, General Land Office	Van Horn, Teresa L.
United States, Government of the, Department of the Interior, Bureau of Land Management, High Desert District, Kemmerer Field Office	Van Order, Patricia A.
United States, Government of the, Department of the Interior, Bureau of Land Management, Kemmerer Resource Area	Vanbibber, Amy Jo
United States, Government of the, Department of the Interior, Bureau of Land Management, New Mexico State Office	Vanfossen, Deborah
United States, Government of the, Department of the Interior, Bureau of Land Management, Wyoming State Office	Vanfossen, John
United States, Government of the, Department of the Interior, Office of Surface Mining Reclamation & Enforcement Western Region	Vaninetti, Jerry
Unity Connected Solutions Inc.	Varibus LLC
Universal Protection Service LP	Vaught, John
University of Wyoming	Vaught, Kenny
Unterseher, Cary	Vaught, Lisa
Unterseher, Edna	Vaught, Michelle
	Vedder Price PC
	Verhovec, Evelyn
	Verhovec, Mark
	Verna M. Bazy Trust
	Vibra-Tech Inc.
	Vincent, Gerald
	Vincent, Ione
	Vincent, Mary
	Virginia S. Whitmer
	Vision Insurance Plan Insurance Co.
	Vista Cos.
	Vistra BV
	Vita Cos., The
	VMI Inc.
	VMI Operating Inc.
	Voigt, Casey
	Voohies, Nellwyn
	VSP
	W&F Eastham
	W&M Thoman Ranches LLC
	W. Ben Reeder Family Trust
	Wadella, Julius
	Wadella, Mary
	WageWorks Inc.
	Wagner, Lorne
	Wagon Rod Ranch LLC
	Wahl, Jeffery R.

Waldeck, William G.  
Walgenbach, Rhonda  
Walker, Gerald F.  
Walker, Robert D.  
Walker, Victor H.  
Walsh Services LLC  
Walter Sarpy Creek Farm Inc.  
Walters, Joleen H.  
Walters, Patrick M.  
Walton, Tyler  
Wanner, Carter  
Wanner, David  
Wanner, Myles  
Wanner, Trent  
Ward, Linda M.  
Ward, William R.  
Warren Transport Inc.  
Wasara, Kathleen M.  
Wasara, Wayne M.  
Washington Group International Inc.  
Water & Environmental Technologies Inc.  
Water Gas Resources Inc.  
Watts, Carol A.  
Watts, Carwin L.  
Watts, Janet O.  
Watts, Joseph Laverne  
WB Coal Co. Inc.  
WBM Office Systems Inc.  
WBM Plus Service  
WBM Protection Plus Service  
Weatherford, Louise T.  
Weaver, Christopher M.  
Weaver, Christopher M.  
Weaver, Clara  
Weaver, Daniel L.  
Weaver, Jane H.  
Weaver, Luther  
Weaver, Luther F.  
Weber, James A., II  
Weightech Co.  
Weiker, Nancy A.  
Weil, Herbert  
Weil, Leona  
Weir International Inc.  
Welch Bros. Inc.  
Welch, Dennis

Welch, Kathryn  
Welch, Thomas  
WellDyneRx LLC  
Wellness by Wishlist Inc.  
Wells Fargo Insurance Services of West  
Virginia Inc.  
Wells, Connie  
Wells, James  
WesBanco  
West Fraser Mills Ltd.  
Westcan Bulk Transport Ltd.  
Westech Environmental Services Inc.  
Western Coal Co.  
Western Fuels Association Inc.  
Western Gas Processors Ltd.  
Western Gas Resources Inc.  
Western Sugar Cooperative, The  
Western SynCoal LLC  
Western Water Consultants Inc.  
Westfall, Daniel J.  
Westhafer, Ronald  
Westhafer, Shirley  
Westmoreland Kemmerer Inc.  
Westmoreland Resources Inc.  
Westmoreland Terminal Co.  
Wetzel, Don  
WGR Asset Holding Co. LLC  
Whipple, Shirley  
Whipple, W. Walden  
White, William M.  
Whitehead, William D.  
Whitmer, Allan L.  
Whitson, Bobby  
Whitson, Jennifer  
Wild Oat Consulting Inc.  
Wilden, Denise  
William Everett Craddock Family  
Irrevocable Trust  
William Everett Craddock Irrevocable Trust  
Williams, Chuck  
Williams, Martha  
Williams, Ralph  
Williams, Richard  
Williams, Sharon K.  
Williams, T. Steve  
Williams, T. Steven

Williams, Thomas R.  
Williams, Tonya  
Williams, Valerie  
Williams, Valerie L.  
Willis of Texas Inc.  
Willis Towers Watson plc  
Willow Bunch No. 42, Rural Municipality  
of (Saskatchewan)  
Willowvan Mining Ltd.  
Wilson, Ellen Ruth  
Wilson, Robert D.  
Winkler, Lee Roy  
Winkler, Lyle  
Winkler, Patricia  
Winkler, Sharon  
Winkler, Sharon L.  
Winston & Sandra Davis Family LP  
Wolf, Mary M.  
Wolf, Mary Margaret  
Wooten, Joan  
Wooten, Terry  
Workforce Software LLC  
Workiva Inc.  
Worner, Margaret  
Worrell, Bessie W.  
Worthington, Betty  
Worthington, William Alan  
WW Grainger Inc.  
Wycinshi, Mary Lou  
Wyoming, State of  
Wyoming, State of, Department of  
Transportation  
Wyoming, State of, Office of State Lands &  
Investments  
Xcel Energy Services Inc.  
Xerox Corp.  
XL Specialty Insurance Co.  
XTO Energy Inc.  
Y Pino, Evangeline Ortiz  
Y Pino, Peter Ortiz  
Yoder, Ervin  
Yoder, Lydia  
Yontz, Cathy J.  
Yontz, William A.  
Zaccagnini, Dennis  
Zaccagnini, Julia

Zee's Cleaning  
Zimnox Coal Co., The  
Z-Mack Enterprises Inc.



**SCHEDULE 1(i)**

**Customers**

Dover, City of (OH)  
NDSU - Fargo  
North Dakota, State of, Hospital  
Orrville, City of (OH)  
Portland General Electric Co.  
Tata Chemicals Partners  
Tronox  
Wyoming Lime Producers

## **SCHEDULE 1(j)**

### **Governmental/Regulatory Agencies**

Alberta Energy Regulator	Lincoln County School District #1 (WY)
Alberta, Province of (Canada)	Lincoln, County of (WY), Office of P&D
Belmont, County of (OH), Treasurer	Lincoln, County of (WY), Public Health
Big Horn, County of (MT), Treasurer	Lincoln, County of (WY), Treasurer
British Columbia, Province of (Canada), Minister of Finance	Maricopa, County of (AZ), Superior Court, Support Payment Clearinghouse
Buffalo Independent School District (TX), Tax Assessor/Collector, Carolyn Ballard	Mercer, County of (ND), Road Department
Canada, Government of, Receiver General	Mercer, County of (ND), Treasurer
Carroll, County of (OH), Municipal Court	Minnesota, State of, Department of Revenue
Coalfields No. 4, Rural Municipality of (Saskatchewan)	Montana State Fund
Columbiana, County of (OH), Treasurer	Montana, State of, Department of Environmental Quality
Coshocton Chamber of Commerce	Montana, State of, Department of Environmental Quality, Air Division
Coshocton, County of (OH), Municipal Court	Montana, State of, Department of Environmental Quality, Mining Division
Coshocton, County of (OH), Treasurer, Janette Donaker	Montana, State of, Department of Environmental Quality, Water Division
Delaware, State of	Montana, State of, Department of Environmental Quality, Water Protection Bureau
Delaware, State of, Secretary	Montana, State of, Department of Labor & Industry
Douglas, County of (CO), Treasurer	Montana, State of, Department of Natural Resources
Estevan No. 5, Rural Municipality of (Saskatchewan)	Montana, State of, Department of Revenue
Flagstaff, County of (Alberta)	Montana, State of, Department of State Lands
Freestone, County of (TX), Tax Assessor Collector	Montana, State of, Treasurer
Halifax, County of (NC), Tax Collector	Morgan, County of (OH), Clerk of Courts, Carma Johnson
Harrison, County of (OH), Treasurer, Vicki Sefsick	Morgan, County of (OH), Treasurer, Dawn M. Hosom
Hinton, Town of (Alberta)	Muskingum, County of (OH), Treasurer
Kentucky, Commonwealth of, Department for Natural Resources	Natrona, County of (WY), Clerk of District Court
Kentucky, Commonwealth of, Department of Revenue	New Mexico Mine Health & Safety Conference
Kentucky, Commonwealth of, State Treasurer	New Mexico, State of
Leduc, County of (Alberta)	New Mexico, State of, Bureau of Mine Safety
Leon Independent School District (TX), Tax Assessor Collector	
Leon, County of (TX), Tax Assessor Collector	

New Mexico, State of, Commissioner of  
Public Lands  
New Mexico, State of, Department of  
Workforce  
New Mexico, State of, Mining & Minerals  
Division  
New Mexico, State of, Mining Department,  
Air Quality Bureau  
New Mexico, State of, Mining Department,  
Ground Water Quality Bureau  
New Mexico, State of, Mining Department,  
Mining Environmental Compliance  
Section  
New Mexico, State of, Taxation & Revenue  
New Mexico, State of, Taxation & Services  
Noble, County of (OH), Treasurer  
North Carolina, State of, Department of  
Environmental Quality  
North Carolina, State of, Department of  
Environmental Quality, Water Resources  
North Carolina, State of, Department of  
Revenue  
North Dakota, State of  
North Dakota, State of, Department of  
Health  
North Dakota, State of, Department of  
Health, Air Division  
North Dakota, State of, Department of  
Health, Water Division  
North Dakota, State of, Office of State Tax  
Commission  
North Dakota, State of, Office of Tax  
Commissioner  
North Dakota, State of, Public Service  
Commission  
Ohio, State of, Department of Revenue  
Ohio, State of, Department of Taxation,  
Treasurer  
Ohio, State of, Division of Natural  
Resources, Division of Mineral  
Resources  
Ohio, State of, Environmental Protection  
Agency, Division of Air Pollution  
Control  
Ohio, State of, Environmental Protection  
Agency, Division of Surface Water

Ohio, State of, Treasurer  
Oliver, County of (ND), Treasurer  
Paintearth, County of (Alberta)  
Perry, County of (OH), Court  
Perry, County of (OH), Treasurer, Melissa  
Walters  
Richland, County of (MT), Treasurer  
Rosebud, County of (MT), Sheriff  
Rosebud, County of (MT), Treasurer  
San Juan, County of (NM), Treasurer  
Saskatchewan, Province of (Canada),  
Ministry of Highways & Infrastructure  
Texas, State of, Commission on  
Environmental Quality, Air Division  
Texas, State of, Commission on  
Environmental Quality, Water Division  
Texas, State of, Comptroller  
Texas, State of, Comptroller of Public  
Accounts  
Treasure, County of (MT), Treasurer  
Tuscarawas, County of (OH), Treasurer  
Uinta, County of (WY)  
United States, Government of the,  
Department of Labor, Mine Safety &  
Health Administration  
United States, Government of the,  
Department of the Interior, Office of  
Surface Mining  
United States, Government of the,  
Department of the Interior, Office of  
Surface Mining & Reclamation  
United States, Government of the,  
Department of the Interior, Office of  
Surface Mining Reclamation &  
Enforcement  
United States, Government of the,  
Department of the Treasury  
United States, Government of the,  
Department of the Treasury, Internal  
Revenue Service  
Utah, State of  
West Virginia, State of, Department of  
Environmental Protection  
West Virginia, State of, Department of  
Environmental Protection Water &  
Waste Management

Wyoming, State of, Department of  
Environmental Quality, Air Quality  
Division

Wyoming, State of, Department of  
Environmental Quality, Land Quality  
Division

Wyoming, State of, Department of  
Workforce Services

**SCHEDULE 1(k)**

**HR Benefits**

ACA Track	Prudential Financial Inc.
Acclaim	Sun Life Financial Inc.
Acclaim Ability Management	SureHire
AmeriBen	TeleDoc Inc.
America's Job Exchange LLC	ThrivePass
AON PLC	United Mine Workers of America
Automatic Data Processing Inc.	University of Colorado Hospital
Bryan Cave Leighton Paisner LLP	Unum Group
CareerArc Group LLC	Unum Insurance Co.
CareerBuilder Employment Screening LLC	Vision Service Plan
CareerBuilder LLC	Voya Financial
Copeman Healthcare Centres	Voya Services Co.
Culpepper	WCC RMSA
Culpepper & Associates Inc.	WellDyneRx
EKS&H	Willis Towers Watson
EKS&H LLLP	Workers' Compensation Board - Alberta
FirstHealth	Zurich Insurance Group AG
George, Anthony	
Global Retirement Partners LLC	
Greenshield	
HealthSmart Holdings Inc.	
Holland & Hart LLP	
Homewood Health Inc.	
Industrial Alliance Insurance & Financial Services Inc.	
InfoMine Inc.	
K-Mart Corp.	
Liberty Mutual	
Lockton Cos. Inc.	
Manulife Financial Corp.	
Mercer LLC	
Mercer US Inc.	
Mornuea Sheppell Ltd.	
Mountain States Employers Council Inc.	
Mutual of Omaha Insurance Co.	
National Jewish Health	
Optum Inc.	
OptumRx Administrative Services LLC	
Part D Advisors Inc.	
PayFactors	
Preventive Health Now	
Provident Life & Accident	

## **SCHEDULE 1(I)**

### **Insurance**

ACE American Insurance Co.  
ACE Property & Casualty Insurance Co.  
AIG Insurance Co. of Canada  
Allied World Assurance Co. Ltd.  
Allied World Specialty Insurance Co.  
American Longshore Mutual Association  
Ariel Re BDA Ltd.  
Ariel Syndicate 1910  
Aspen Bermuda Ltd.  
Aspen Insurance UK Ltd.  
AXIS Insurance Co.  
AXIS Reinsurance Co.  
AXIS Surplus Insurance Co.  
BankDirect Capital Finance LLC  
Barbican Bermuda  
Chubb Bermuda Insurance Ltd.  
Chubb Indemnity Insurance Co.  
Federal Insurance Co.  
Ironshore Europe Ltd.  
Ironshore Insurance Ltd.  
Ironshore Specialty Insurance Co.  
Lloyd's  
Lloyd's of London  
Markel Bermuda Ltd.  
National Union Fire Insurance Co. of Pittsburgh  
North Dakota State Fund  
Northbridge Financial Corp.  
Novae Bermuda Underwriting Ltd.  
Ohio State Fund  
Oil Casualty Insurance Ltd.  
Sompo International  
Steadfast Insurance Co.  
Syndicate 2007  
Travelers Property Casualty Co. of America  
US Specialty Insurance Co.  
Westmoreland Risk Management Inc.  
Wyoming State Fund  
XL Europe Ltd.  
Zurich American Insurance Co.  
Zurich American Insurance Co. of Illinois  
Zurich Insurance Co. Ltd.

**SCHEDULE 1(m)**

**Landlords**

D&P Land Investments LLC  
Luscar Ltd.

**SCHEDULE 1(n)**

**Litigation**

Baisden, Michael  
Blackhawk Land & Resources LLC  
Butler, Craig W.  
Canadian National Railway Co.  
Cozort, Floyd  
Crow Tribe of Indians (MT)  
Dillion, Vivian  
Eichelberger, Jon  
Ensigner, Pamela  
Freeman, Everitte  
Freeman, Phyllis  
Heritage Coal Co. LLC  
Kinder Morgan  
Kinder Morgan Utopia LLC  
Montana, State of, Environmental Information Center  
North Carolina, State of, Division of Water Resources  
Ohio Gathering Co. LLC  
Otter Tail Power Co.  
Philippines, Government of the, Commission on Human Rights  
Ramsey, Donna  
Ramsey, Michael  
Ramsey, Mike  
Sergeant Stone Inc.  
Shelly & Sands Inc.  
Sierra Club  
Spires, Brenda  
Spires, Karl  
Suazo, James  
Talmar of FL LLC  
United States, Government of the, Department of Interior, Bureau of Indian Affairs  
United States, Government of the, Department of Labor, Associate Regional Solicitor  
United States, Government of the, Department of Labor, District Director  
United States, Government of the, Environmental Protection Agency  
Wild Earth Guardians



**SCHEDULE 1(o)**

**Ordinary Course Professionals**

Capitol Network LLC  
Darryl L. James Consulting LLC  
Wilmer Cutler Pickering Hale & Dorr LLP

**SCHEDULE 1(p)**

**Other Significant Creditors**

1481604 Alberta Ltd.  
Bank of Montreal, The  
Capital Power GP Holdings Inc.  
CCA Group LLC  
DMA33 Enterprises Ltd.  
Farm Credit Leasing Services Corp.  
First Business Equipment Finance LLC  
First Security Bank  
Instow Enterprises Ltd.  
Integrated Distribution Systems LP  
JM Mullin Enterprises Ltd.  
John Deere Financial Inc.  
KL Uptown Enterprises Ltd.  
LEM Enterprises LLC  
MCP Funding I LLC  
Merchants Capital Resources Inc.  
MK3 Enterprises Ltd.  
Modern Office Methods Inc.  
NMHG Financial Services Inc.  
North Central Rental & Leasing LLC  
Obsidian Agency Services Inc.  
Pacific & Western Bank of Canada  
RJF Enterprises  
Russell Metals Inc.  
Starion Financial  
Tri-State Truck & Equipment Inc.  
Wells Fargo Equipment Finance Inc.

**SCHEDULE 1(q)**

**Significant Competitors**

Alliance Resource Partners LP  
Foresight Energy LP  
Hallador Energy Co.  
Peabody Energy Corp.  
Rhino Resource Partners LP

**SCHEDULE 1(r)**

**Sureties**

ACE INA Group  
Argo Group  
Evergreen National Indemnity Co.  
First Surety Corp.  
Indemnity National Insurance Co.  
Lexon Insurance Co.  
Travelers Property Casualty Group  
Zurich Insurance Group

**SCHEDULE 1(s)**

**Taxing Authorities**

Athens, County of (OH), Treasurer, Bill Bias  
Hart Butt No. 11, Rural Municipality of (Saskatchewan)  
Jefferson, County of (OH), Treasurer, Raymond M. Agresta  
Lincoln, County of (WY), Treasurer - Other  
Ohio, State of, Bureau of Workers' Compensation  
Ohio, State of, Department of Agriculture  
Ohio, State of, Department of Commerce  
Ohio, State of, Department of Taxation  
Ohio, State of, Environmental Protection Agency  
Oxford, City of (OH), Clerk of Courts  
Texas, State of, Railroad Commission  
Uinta, County of (WY), Treasurer  
United States, Government of the, Department of Education  
United States, Government of the, Department of the Interior  
United States, Government of the, Department of the Interior, Bureau of Indian Affairs

**SCHEDULE 1(t)**

**Top 50 Creditors**

Bradken Inc.  
Cummins Bridgeway LLC  
H-E Parts International LLC  
Jennmar Corp. of Utah Inc.  
Mesa Ready Mix Inc.  
Paprzycki, Kevin A.  
Pension Benefit Guaranty Corp.  
Pro-Ex Canada Inc.  
United States, Government of the, Department of the Interior, Minerals Management Service  
Warfab Field Machining & Erection Corp.

**SCHEDULE 1(u)**

**Unions**

Communications Energy & Paperworkers Union of Canada, Local 649  
International Brotherhood of Electrical Workers, Local 2067  
International Union of Operating Engineers, Local 953  
International Union of Operating Engineers, Local 955  
International Union of Operating Engineers, Local Union 400  
International Union of Operating Engineers, Local Union 400, AFL-CIO  
International Union, United Mine Workers of America  
United Mine Workers of America  
United Mine Workers of America, Local 7606

**SCHEDULE 1(v)**

**US Trustee Office**

Boykin, Jacqueline  
Duran, Hector  
Fitzgerald, John P., III  
Flinchum, Peggy T.  
Griffin, Barbara  
Johnson-Davis, Luci  
Livingstone, Diane  
March, Christine  
McPherson, Theresa E.  
Motton, Linda  
Otto, Glenn  
Pecoraro, Shannon F.  
Schmidt, Patricia  
Smith, Gwen  
Statham, Stephen  
Turner, June E.  
Van Arsdale, Robert B.  
Waxton, Clarissa



## **SCHEDULE 1(w)**

### **Utilities**

Advanced Communications Technology Inc.	GFL Environmental Inc.
Advanced Waste Water Specialists	Granite Telecommunications LLC
Alberta Water & Wastewater	Guernsey Muskingum Electric Cooperative
AmeriGas Propane	Inc.
AT&T Inc.	Hazen, City of (ND)
AT&T Long Distance	Hinton Scrap Metal Ltd.
AT&T Mobility LLC	Kemmerer Diamondville Water &
Bellaire, City of (OH), Water Department	Wastewater Joint Powers Board (WY)
Beulah, City of (ND)	Kemmerer, City of (WY)
Burr Oak Regional Water District (OH)	Kentucky Utilities Co.
Cabot-Norit Americas Inc.	Kimble Recycling & Disposal
Capital Power LP	Level 3 Communications Inc.
Cellco Partnership Inc.	Madison Energy Cooperative Association
Century Wireline Services	Inc.
CenturyLink	MCI Communications Corp.
CenturyLink Business Services	Mid-Rivers Telephone Cooperative Inc.
CenturyLink Inc.	Mid-Yellowstone Electric Cooperative Inc.
Colstrip, City of (MT)	Miles City Sanitation
Columbia Gas	Miller's Garbage Service Inc.
Columbia Gas of Ohio Inc.	Montana, State of, Department of
Columbia Gas Transmission	Environmental Quality, Hazardous
Comcast Cable Communications LLC	Waste Program
Coshocton, City of (OH), Water Department	Morad Communications Ltd.
DirecTV LLC	Muhlenberg County Water District (KY)
Dish Network Corp.	Muhlenberg, County of (KY), Water District
Dominion East of Ohio	Muskingum, County of (OH), Utilities
Dominion Energy Inc.	Muskingum, County of (OH), Utilities
Eastern Ohio Regional Wastewater	Department
Eastern Ohio Regional Wastewater	Navasota Valley Electric
Authority	NorthWestern Energy
Edmonton, City of (Alberta)	NRG Texas Power LLC
Energy Cooperative, The	Ohio, State of, Environmental Protection
EPCOR Utilities Inc.	Agency, Burr Oak Regional Water
Estevan, City of (Saskatchewan)	District
Farmington, City of (NM)	Perry, County of (OH), Southern Perry
FastTrack Communications	County Water District
FastTrack Communications Inc.	PNM
Foraker Gas Co. Inc.	Range Telephone Cooperative Inc.
Four Corners Propane	Republic Services
Frontier Communications Corp.	Republic Services Inc.
Frontier Power Co., The	Reservation Telephone Cooperative Inc.
GFL Environmental Corp.	Rocky Mountain Power

Roughrider Electric Cooperative Inc.  
Safety-Kleen Systems Inc.  
Signal Direct Communications Ltd.  
South Central Power Co.  
South Central Power Co. Inc.  
Southern Perry County Water District (OH)  
Special Areas, Rural Municipality of  
(Alberta), Big Country Waste  
Management Commission  
Spectrum Business  
Suburban Propane Partners LP  
Superior Propane  
TCT  
Telus Mobility  
Terex Utilities South  
Texas Water Utilities Association  
Time Warner Cable Northeast  
Tongue River Electric Cooperative, Inc.  
TouchTone Communications Inc.  
Union Telephone Co.  
Union Telephone Co. Inc.  
Waste Industries Inc.  
Waste Management of New Mexico  
Waste Management of Ohio Inc.  
West River Telecommunications  
Windstream Holdings Inc.  
Wyoming Waste Systems  
Wyoming, State of, Water Development  
Commission

## **SCHEDULE 1(x)**

### **Vendors**

3B Dozer Service LLC	Bridgestone Americas Tire Operations LLC
4M Solutions Inc.	Bridgestone Canada Inc.
A Plus Well Service Inc.	Bridgestone Firestone North American Tire
Acklands-Grainger Inc.	Buck Mountain Gas Co-Op Ltd.
Acme Soil Remediation Inc.	Buckingham Coal Co.
ADP	Buckley Powder Co.
ADP Inc.	Butler Machinery Co.
Alberta Energy	C&E Concrete
Allstate Fire Equipment of Texas Inc.	C. Stull Excavating LLC
AmeriBen Solutions	Cabot Canada Ltd.
American Electric Power	Cabot Norit Canada Inc.
Anadarko Petroleum Corp.	Cadomin Mountain Contracting Ltd.
Anthem	Canadian Dewatering Ltd.
Anthony Mining Co. Inc.	Canadian National Railways
Aon Reed Stenhouse	Can-Jer Industrial Lube
Aon Reed Stenhouse Inc.	Can-Jer Industrial Lubricant Ltd.
Aon Risk Insurance Services West Inc.	Cat Financial Services Corp.
Applied Industrial Technologies	Cat Rental Store, The
Arnold Machinery Co.	Catalyst Environmental Solutions Corp.
AU Mines	Cate Drilling Solutions
Axis Services Inc.	Cate Idaho Equipment Rental & Sales LLC
B&G Machine Inc.	Caterpillar Finance Services
Bachynski, Terrance	Caterpillar Financial Services
Baker & Hostetler LLP	Caterpillar Financial Services Corp.
Baldor Electric Co.	CDM ElectroMech Technical Services
Beacon Hill Staffing Group LLC	Chevron Products Co.
Bennett Jones LLP	Chromate Industrial
Berner Trucking Inc.	Cimarron Coal Co.
BHP Billiton New Mexico Coal Inc.	Cincinnati Mine Machinery Co., The
Bill Miller Equipment Sales Inc.	Citizens Asset Finance Inc.
Black Butte Coal Co.	Clad-All Construction Ltd.
Black Lung	Clearfork Trucking
BMO Capital Markets	Coal Royalty LP
BNSF Railway Co.	Coal Valley Investment Corporation
BNY Trust Co. of Canada	Columbus Equipment Co.
Bowles Rice LLP	Conn-Weld Industries Inc.
BP Energy Co.	Consol Energy Inc
Bradken Canada Manufactured Products Ltd.	Cornerstone Energy Corp.
Brake Supply Co.	Coshocton Trucking Inc.
Brandeis Machinery & Supply Co.	Cross Borders Consulting Ltd.
Bridgestone	Cummins Rocky Mountain Inc.
	Cummins Western Canada

CXtec Inc.  
Cylance Inc.  
Damet Services  
Deloitte & Touche LLP  
Destech Mining Consulting Inc.  
DocuSign Inc.  
Dominion North Carolina  
Dover Hydraulics Inc.  
Drives & Controls Services Inc.  
Dugan Production Corp.  
Ecosphere Environmental Services Inc.  
Edwards Law Firm  
Eecol Electric Ltd.  
Egypt Valley Stone LLC  
Element Fleet Management  
Ellingford Bros Inc.  
Energcomm Federal Credit Union  
Enterprise Fleet Management  
Equipment Sales & Services  
Ernst & Young  
ESCO  
ESCO Supply  
Fairmont Supply Co.  
Fenner Dunlop CSS New Mexico LLC  
Finning Canada  
Finning International Inc.  
Firestone  
First Interstate Bank  
Flanders Electric of Canada ULC  
FLOCOR Inc.  
Four Corners Materials  
Gangster Enterprises Ltd.  
Gas Alberta Energy  
GCR Tire Center  
GCR Tires & Service  
General Aggregate Equipment Sales  
General Electric Canada  
Genesee Royalty LP  
Global Public Affairs Inc.  
Golden Arrow School & Charter Buses Ltd.  
Grainger Inc.  
Great Bear Native Plants LLC  
Green Shield Canada  
H&E Equipment Services Inc.  
HD Northern Equipment Sales & Rentals  
Healthsmart Benefit Solutions Inc.

Heavy Metal Equipment & Rentals  
Heavytech Industries  
Hexagon Mining Inc.  
Highland Machinery Co.  
Highway Machine Co. Inc.  
Holland & Hart LLP  
HOLT CAT  
Honstein Oil & Distributing LLC  
Hotel Talisa  
Houlihan Lokey Capital Inc.  
Houthoff Buruma Coöperatief UA  
ICL-IP America  
Imperial Credit Corp.  
Imperial Oil  
Industrial Software Solutions Pty Ltd.  
International Union of Operating Engineers  
Jennchem LLC  
Jennmar  
JK Wilson Inc.  
JL Rogers Family LLC  
John E. Retzner Oil Co.  
Jones Day  
Joy Global  
Joy Global Canada Ltd.  
Joy Global Surface Mining Inc.  
Joy Global Underground Mining LLC  
Kal Tire  
Kelly Panteluk Construction  
Kiewit Mining Group Inc.  
Kimble Co.  
KLS Earthworks & Environmental  
KNS Communications Consultants  
Komatsu Equipment Co.  
Komatsu Financial  
Komatsu Financial LP  
Komatsu Southwest  
KVC Developments Ltd.  
L&H Industrial Inc.  
Land Services USA Inc.  
Lazard Freres & Co. LLC  
Liberty Mutual Group  
LML Industrial Contractors Ltd.  
Lykins Energy Solutions  
M&C Transportation LLC  
M4 Maroon V LLC  
Mancal Coal Inc.

Manulife Financial  
 Marietta Coal Co.  
 Matrix Design Group LLC  
 Matrix Solutions Inc.  
 McComb Automotive Supply Ltd.  
 McCoy Equipment Co. Inc.  
 Mercury Plastics of Canada Inc.  
 MetaSource LLC  
 Michelin North America Inc.  
 Microsoft Corp.  
 Millennium EMS Solutions Ltd.  
 Mineral Trucking Inc.  
 Mining & Reclamation Inc.  
 Minova USA Inc.  
 Modern Machine Works Inc.  
 Modern Machinery Co. Inc.  
 Montana OECI Trust Fund  
 Montana Operating Engineers  
 Montana, State of, Treasurer  
 Montana-Dakota Utilities Co.  
 Morgan Advanced Materials  
 Morgantown Machine  
 Mo-Te Drilling Co. Inc.  
 Motion Industries Canada Inc.  
 Motion Industries Inc.  
 Nalco Co.  
 Natural Resource Management Solutions  
 Natural Resource Partners LP  
 Navakai Inc.  
 Navasota Valley Electric Cooperative Inc.  
 Navigant  
 Nelson Brothers Mining Services LLC  
 Norit EAPA Holding BV  
 North American Energy  
 Nu-Northern Tractor Rentals  
 Odyssey Relocation Management  
 Ohio Cat  
 Ohio Central Railroad Inc.  
 Optiv Security Inc.  
 OptumHealth  
 Oracle Corp. Canada Inc.  
 Orica Canada Inc.  
 P&H Minepro  
 Paul's Hauling Ltd.  
 Pleasant Valley Trucking Inc.  
 PNC Bank NA

PNM Resources Inc.  
 Polar Rubber Products  
 Prairie Mines & Royalty Ltd.  
 Prairie Mines & Royalty Ulc  
 Prairie North Construction Ltd.  
 Praxair Inc.  
 PricewaterhouseCoopers  
 Private Bank  
 Professional Highwall Mining Services LLC  
 Prudential Financial  
 Prudential Retirement  
 Quadra Chemicals Ltd.  
 Quality Environmental Services Inc.  
 Randy V. Moore  
 Rhino Energy LLC  
 Ridley Terminals Inc.  
 Rimpull Corp.  
 River Trading Co. Ltd.  
 RJ Wright & Sons Ltd.  
 RM of Estevan  
 Rocko's Rentals & Services Ltd.  
 Rocky Mountain Brake Supply Inc.  
 Rocky Mountain Coal Mining Institute  
 Rodey Dickason Sloan Akin & Robb PA  
 ROMCO Equipment Co. LLC  
 Rosebud Temp Services LLC  
 Rova Ventures LLC  
 RPMGlobal USA Inc.  
 Rud Oil & Gas Co.  
 Runge Mining Inc.  
 Rural Municipality of Coalfields No. 4  
 Rural Municipality of Hart Butte No. 11  
 S&S Machine Inc.  
 San Juan Coal Co.  
 San Juan County Museum  
 San Juan, County of (WA), Treasurer  
 Saskatchewan, Province of (Canada),  
     Ministry of the Economy  
 SaskPower  
 Schulte Roth & Zabel LLP  
 SGS North America Inc.  
 Shearman & Sterling LLP  
 Sherritt International Corp.  
 Skylift Services Inc.  
 Smiley Excavating LLC  
 SMS Equipment Inc.

Stantec Consulting Services Inc.  
Steel Works Manufacturing Ltd.  
Stein, Jeffrey S.  
Summit Machining & Welding Ltd.  
Sun Coast Resources Inc.  
Sun Life Assurance Co. of Canada  
Superior Industrial Solutions  
Talmar LLC  
Taylor Brothers Welding Service Inc.  
Texas Capital Bank NA  
Texcan  
Tiger Valuation Services LLC  
Town & Country Supply Association  
Tractor & Equipment Co.  
Trafigura Pte. Ltd.  
Transwest Mining Systems  
Trent's Tire  
Tribbie Plummer Church & Laplante LLC  
Tunnel Ridge LLC  
UGM Addcar Systems LLC  
UMWA Combined Benefit Fund  
United Central  
United Central Industrial Supply Co.  
United Mine Workers of America  
United States, Government of the, Bureau of  
Indian Affairs  
United States, Government of the,  
Department of the Interior, Bureau of  
Indian Affairs, Ute Mountain Ute  
Agency  
United States, Government of the,  
Department of the Interior, Minerals  
Management Service  
United States, Government of the,  
Department of the Treasury, Internal  
Revenue Service, Black Lung Excise  
Tax  
United States, Government of the, Office of  
Natural Resources Revenue  
Universal Protection Service  
University of Denver Bursar's Office  
US Bank  
USC Consulting Group LLC  
Valor LLC  
Vandeburg Excavation Inc.  
Velocity Technology Solutions Inc.

Venture Technologies Inc.  
Vision Service Plan Inc.  
Wagner Equipment Co.  
Wajax Equipment  
Wampum Hardware Co.  
Warren Fabricating Corp.  
Waukesha-Pearce Industries Inc.  
WBM Technologies Inc.  
Wells, Todd  
Westate Machinery Co.  
Westcan Bulk Transport  
Western Energy Co.  
Westmoreland Canada Holdings Inc.  
Westmoreland Coal Co.  
Westmoreland Kemmerer LLC  
Westmoreland Resource Partners LP  
Westmoreland Risk Management  
Westquip Diesel Sales Ltd.  
Wheeler Machinery Co.  
William Albert Inc.  
Willis Ltd.  
Willis of Tennessee Inc.  
Wilmington Savings Fund Society FSB  
Wire Rope Industries Ltd.  
Wirerope Works Inc.  
Worker's Compensation Board - Alberta  
Wyoming, State of, Department of Revenue  
Xenmax  
Xenmax Commercial Energy Marketing Inc.  
Xhill Crest Inc.  
Xylem Dewatering Solutions Inc.  
Yellowhead, County of (Alberta)

**SCHEDULE 2**

<b>Name of Entity Searched</b>	<b>Name of Entity and/or Affiliate of Entity, that is a K&amp;E Client</b>	<b>Status</b>
Acadian Asset Management LLC	Campbell Global, LLC	Current
Acklands-Grainger Inc. Grainger Inc. Grainger Industrial Supply Grainger Industrial Supply India Ltd. WW Grainger Inc.	W.W. Grainger, Inc.	Current
AGF Investments Inc. AGF Management Ltd.	InstarAGF Asset Management Inc	Current
AIG Insurance Co. of Canada American International Group American International Group Inc. National Union Fire Insurance Co. of Pittsburgh SunAmerica Asset Management LLC VALIC Co. I	Varagon Capital Partners	Current
Alliance Bernstein  AllianceBernstein LP	AB Commercial RE Debt Series 1-A, et al.	Current
Allianz Global Investors of America LP Allianz of America Allianz SE Pacific Investment Management Co. Pacific Investment Management Co. LLC Pacific Investment Management Co., Employees' Retire PIMCO PIMCO Bermuda Trust II PIMCO Bermuda Trust II: Pimco Bermuda Income Fund (M) PIMCO Cayman Trust PIMCO Corporate & Income Opportunity PIMCO Corporate & Income Strategy PIMCO Corporate & Income Strategy Fund	Allianz Capital Partners GmbH Allianz Infrastructure Partners GmbH Donald Suskind LVS 1 LLC Pacific Investment Management Company, LLC PIMCO Bravo Fund I, L.P.  PIMCO Bravo Fund II, L.P. PIMCO Dynamic Income Fund	Closed Closed Closed Current Current  Closed  Closed Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
PIMCO Dynamic Credit And Mortgage Income Fund PIMCO Flexible Credit Income Fund PIMCO Funds PIMCO Funds Ireland PLC PIMCO Funds: Global Investors Series PLC Income Fund PIMCO Funds: PIMCO Income Fund PIMCO Funds: PIMCO Investment Grade Corporate Bond Fund PIMCO Funds: PIMCO Long-Term Credit Fund PIMCO Global Credit Opportunities PIMCO Global Income Opportunities Fund PIMCO Global Stocksplus & Income Fund PIMCO High Income Fund PIMCO Income Fund PIMCO Income Strategy Fund PIMCO Income Strategy Fund II PIMCO Investment G PIMCO Loan Interests & Credit PIMCO Monthly Income Fund (Canada) PIMCO Senior Floating Rogge Global Partners Ltd. Rogge Global Partners plc		
Alvarez & Marsal North America LLC	A&M Capital Advisors Europe, LLP A&M Capital Advisors GP, LLC A&M Capital Advisors, LLC A&M Capital Advisors, LP A&M Capital Europe-GP Associates, LP A&M Capital Opportunities-GP Associates, LP A&M Capital Partners, LLC A&M Capital-GP Associates, LP A&M Capital-GP Holdings, LP	Current Current Current Current Current Current Current Current Current



Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Alvarez & Marsal AMCO Partners Fund, LP Alvarez & Marsal Capital LLC Alvarez & Marsal Capital, LP Alvarez & Marsal Healthcare Industry Group, LLC Alvarez & Marsal Inc. Alvarez & Marsal Partners Buyout Fund, LP Alvarez & Marsal Partners Europe Buyout Fund, LP Alvarez & Marsal Partners Europe Fund, LP Alvarez & Marsal Partners Fund, LP Alvarez & Marsal Partners Opportunities Fund, LP Alvarez & Marsal Taxand UK LLP	Current Current Current Closed Current Current Current Current Current Current Current
American Century Cos. Inc. American Century Investment Management	Jonathan Thomas	Current
America's Job Exchange Inc. America's Job Exchange LLC Charter Communications Inc. Charter Communications Operating LLC Spectrum Business Time Warner Cable Time Warner Cable Northeast	Bright House Networks, LLC Charter Communications Holdings, LLC Charter Communications Operating, LLC Charter Communications, Inc. Charter Communications, LLC Charter Fiberlink - Missouri, LLC Spectrum Management Holding Company, LLC Time Warner Cable Inc. Time Warner Cable Information Services (Kansas), LLC Time Warner Cable LLC Time Warner Entertainment Company, L.P. Time Warner Entertainment-Advance/Newhouse Partnership	Current Current Current Current Current Current Current Current Current Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	TWC Communications, LLC	Current
Anadarko Land Corp. Anadarko Petroleum Corp. Black Butte Coal Co. Union Pacific Land Resources Corp. Western Gas Resources Inc. WGR Asset Holding Co. LLC	Kerr McGee Corporation	Closed
Analytic Investors LLC Marco Technologies LLC Wells Fargo & Co. Wells Fargo Advisors LLC Wells Fargo Bank NA Wells Fargo Equipment Finance Inc. Wells Fargo Insurance Services of West Virginia Inc. Wells Fargo Securities LLC	NEC IX, LLC NEC VIII, LLC Norwest Equity Capital, LLC Norwest Equity Partners VIII, LP Norwest Venture Partners Norwest Venture Partners VI-A, LP Norwest Venture Partners VII-A, LP  Norwest Venture Partners VIII, LP Philip Tretiak Wachovia Capital Partners Secondary Fund I, LP  Wachovia Holdings Corporation Wachovia Investors, Inc. Wachovia Securities, LLC Wells Fargo & Company Wells Fargo Central Pacific Holdings, Inc. Wells Fargo Securities LLC WFC Holdings Corporation	Closed Closed Closed Closed Closed Closed Closed  Closed Former Closed  Closed Closed Closed Closed Closed Current Closed
Andrews International Impact Fire Services LLC Magnitude Software	Audax Capital Audax Group Audax Private Equity Fund II, L.P. Audax Private Equity Fund III, L.P. Audax Private Equity Fund IV, L.P. CCS-CHC Holdings, LLC	Current Current Current Current Current Current
Andrews International  Universal Protection Service Universal Protection Service LP	Peridot Gem Investment Holdings Limited Warburg Pincus Warburg Pincus Asia LLC Warburg Pincus, LLC	Closed  Closed Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Anthem Anthem Blue Cross & Blue Shield Rocky Mountain Hospital & Medical Service Inc.	EasyScripts, LLC	Current
	HealthSun Health Plans, Inc.	Current
	HealthSun Health Plans, LLC	Current
	HealthSun Holdings LLC	Current
	HealthSun Management, LLC	Current
	HealthSun Physicians Network I LLC	Current
	HealthSun Physicians Network LLC	Current
	Healthware Solutions, LLC	Current
	Highland Acquisition Holdings, LLC	Current
	Highland Intermediate Holdings, LLC	Current
	Highland Investor Holdings, LLC	Current
	Human Resource Associates, LLC	Current
	Marketing in Motion Group, LLC	Current
	Medical Mall of Florida, LLC	Current
	Pasteur Medical Bird Road, LLC	Current
	Pasteur Medical Center, Inc.	Current
	Pasteur Medical Cutler Bay, LLC	Current
	Pasteur Medical Group, LLC	Current
	Pasteur Medical Hialeah Gardens, LLC	Current
	Pasteur Medical Holdings 2, LLC	Current
	Pasteur Medical Holdings, LLC	Current
	Pasteur Medical Kendall, LLC	Current
	Pasteur Medical Management, LLC	Current
	Pasteur Medical Miami Gardens, LLC	Current
	Pasteur Medical North Miami Beach, LLC	Current
	Pasteur Medical Partners, LLC	Current
	Pasteur Pharmacy II, LLC	Current
	Pasteur Pharmacy III, LLC	Current
	Pasteur Pharmacy IV, LLC	Current
	Pasteur Pharmacy V, LLC	Current
	Pasteur Pharmacy, LLC	Current
	The Medical City, LLC	Current
	TPX, LLC	Current
	WellMax Health Delivery Network, LLC	Current
	WellMax Health Medical Centers LLC	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	WellMax Health Physicians Network LLC	Current
Aon Consulting Inc.	Aon Corporation	Current
Aon Hewitt Inc.	Aon Risk Services Central, Inc.	Current
AON plc	AON Risk Services Northeast, Inc.	Current
Aon Reed Stenhouse	Aon Trust Company	Closed
Aon Reed Stenhouse Inc.	Aon Trust Corporation Limited	Closed
Aon Risk Insurance Services West Inc.	Keith R. Moore	Former
AON Risk Services Northeast Inc.	Stroz Friedberg	Closed
Apache Corp.	Apache Corp.	Closed
Apollo Management Holdings LP	Apollo Global Management, LLC	Current
Career Builder	Apollo Investment Management	Closed
CareerBuilder Employment Screening LLC	Apollo Management	Closed
CareerBuilder LLC	Apollo Management International LLP	Current
	MidCap Financial Services, LLC	Current
AQR Capital Management LLC	AQR Capital Management Group GP LLC	Current
	AQR Capital Management Group LP	Current
	AQR Capital Management, LLC	Current
Argo Group	Argo Group International Holdings, Ltd.	Current
Argo Group International Holding		
Argonaut Insurance Co.		
Ariel Re BDA Ltd.		
Ariel Syndicate 1910		
Armstrong Energy Inc.	Armstrong Energy, Inc.	Current
AT&T Corp.	AT&T Corp.	Current
AT&T Inc.	AT&T Inc.	Current
AT&T Long Distance	AT&T Intellectual Property II L.P.	Current
AT&T Mobility LLC	AT&T Intellectual Property LLC	Current
DirecTV LLC	AT&T Services, Inc.	Current
	DIRECTV Customer Services, Inc.	Closed
	DIRECTV Enterprises, LLC	Current
	DIRECTV Group Holdings, LLC	Current
	DIRECTV Holdings LLC	Current
	DIRECTV Merchandising, Inc.	Current
	DIRECTV Operations LLC	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	DIRECTV Sports Network LLC DIRECTV Sports Networks, LLC DIRECTV, LLC Teleport Communications of America, LLC The DIRECTV Group, Inc.	Current Current Current Current Current
AvePoint Inc.	Bruce R. Evans Charles J. Fitzgerald Christopher Dean Craig D. Frances E. Roe Stamps, IV Greg S. Goldfarb Harrison Miller Jay D. Pauley John R. Carroll Mark A. deLaar Martin Mannion Peter Y. Chung Scott C. Collins Stephen G. Woodsum Summit Partners 360 S.a r.l. Summit Partners Credit Advisors, L.P. Summit Partners Credit Fund Summit Partners LLP Summit Partners, L.P. Thomas S. Roberts	Current Current Closed Current Current Current Current Current Current Current Current Current Current Current Closed Current Closed Current Current Current
AvePoint Inc. Goldman Sachs Group Inc.	Goldman Sachs Goldman Sachs (Asia) LLC Goldman Sachs Asset Management International Goldman Sachs Group, Inc. Goldman Sachs MB Services Limited Goldman Sachs Trust Company of Delaware	Current Current Current Closed Closed Current
Avista Corp.	Avista Corporation	Current
Aviva Group Aviva Investors	Aviva Investors Americas LLC Aviva Investors Global Services Limited	Closed Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Aviva plc	Aviva Investors North America, Inc. Aviva Investors Real Estate Capital Global Co-Investment Fund, L.P. Aviva Investors Real Estate Capital Partners I-A, L.P. Aviva Investors Real Estate Global Co-Investment Fund, LP Aviva Life and Annuity Company Aviva Recap Fund HS Subsidiary Splitter, L.P. Aviva Recap Fund I HS Subsidiary, L.P. Aviva Recap Fund LBG Splitter, L.P. Aviva USA	Current Current Current Current Current Current Current Current Current
B&G Machine Inc. Bradken Canada Manufactured Products Bradken Inc. H-E Parts International LLC	GE-Hitachi Nuclear Energy, Inc. H-E Parts International LLC Hitachi America Ltd. Hitachi Asia Ltd. Hitachi Data Systems Corporation Hitachi Displays Ltd. Hitachi Electronic Devices USA Inc. Hitachi, Ltd. Japan Display, Inc. Mechanical Dynamics & Analysis, Ltd. Shenzhen SEG Hitachi Color Display Devices Ltd.	Closed Current Current Current Current Current Current Current Current Closed Current
Baldor Electric Co.	ABB AG ABB Automation ABB Elektrik Sanayi A.S. ABB Industrie AC Machines ABB Industrie Champagne ABB Ltd. ABB Near East Trading Ltd.	Closed Closed Closed Closed Closed Closed Closed
Bank of America Corp. Bank of America National Trust & Savings Association	BA Capital Company, L.P. Banc of America Capital Investors SBIC, L.P. BancAmerica Capital Investors SBIC II, L.P.	Former Former Former

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	BancBoston Ventures, Inc. Bank of America Capital Investors Bank of America Corporation Bank of America Merrill Lynch Bank of America Ventures Bank of America, N.A. Bank of America, N.A., Beijing Branch Benjamin Klein Continental Illinois Venture Corporation Debby Presser Heng Qu Merrill Lynch (Asia Pacific) Limited Merrill Lynch Capital Services, Inc. Merrill Lynch Credit Products, LLC Merrill Lynch Far East Limited Merrill Lynch, Pierce, Fenner & Smith, Inc.	Former Former Former Current Former Current Closed  Current Former  Closed Former Closed Former Closed Closed Current
Bank of Montreal Bank of Montreal, The BMO Capital Markets BMO Capital Markets Corp. BMO Capital Markets Investment & Corp. Banking BMO Nesbitt Burns Inc.	BMO Capital Markets	Closed
Bank of New York Mellon Corp. BNY Trust Co. of Canada Mellon Bank NA	Alcentra Limited BNY Mellon Capital Markets, LLC	Current Closed
Bank of Tokyo-Mitsubishi UFJ Ltd. MUFG Union Bank NA	JSA International Holdings, L.P. Mitsubishi UFJ Financial Group, Inc. MUFG Union Bank, N.A.	Closed Current Current
Barclays Bank PLC Barclays PLC	Barclays Barclays Bank plc Barclays Capital Barclays Capital Inc.	Current Closed Closed Current
Barings LLC Massachusetts Mutual Life Insurance	Barings Global Advisers Limited Massachusetts Mutual Life Insurance Company	Current Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Massachusetts Mutual Life Insurance Co. Oppenheimer Funds Inc.		
BHP Billiton BHP Billiton Ltd.  BHP Billiton New Mexico Coal Co.  BHP Billiton New Mexico Coal Inc.  BHP Mine Management Co. BHP Minerals International Inc. BHP Navajo Coal Co. Broken Hill Proprietary (USA) Inc.	BHP Billiton Limited BHP Billiton Petroleum (KCS Resources), LLC  BHP Billiton Petroleum (TXLA Operating) Company  BHP Billiton Petroleum Properties (N.A.), L.P.  KCS Resources LLC Petrohawk Operating Company Petrohawk Properties L.P.	Current Closed  Closed  Closed  Closed Closed Closed
Blackrock Advisors LLC Blackrock Capital Investment Corp. Blackrock Fund Advisors BlackRock Inc. Blackrock Institutional Trust Blackrock Investment Management LLC Blackrock Kelso Capital Corp. Tennenbaum Capital Partners LLC Tennenbaum Opportunities Fund VI LLC Tennenbaum Opportunities Partners Tennenbaum Opportunities Partners V LP	BlackRock Kelso Capital Mark B. Florian Patrick C. Eilers	Closed Current Current
BlueMountain CLO 2012-2 Ltd.  BlueMountain CLO 2013-1 Ltd. BlueMountain CLO 2013-4 BlueMountain CLO 2014-1 Ltd. BlueMountain CLO 2014-3 Ltd. BlueMountain CLO 2014-4, Ltd. BlueMountain CLO 2015-1 BlueMountain CLO 2015-2 Ltd. BlueMountain CLO 2015-4 Ltd.	BlueMountain Capital Management L.P.	Current



Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
BlueMountain CLO 2016-1 Ltd. BlueMountain CLO 2016-2 Ltd. BlueMountain CLO 2016-3 Ltd. BlueMountain CLO Ltd.		
BNP Paribas BNP Paribas Arbitrage SA	Bank of the West BNP Paribas BNP Paribas FS, LLC BNP Paribas S.A. BNP Paribas Securities (Asia) Limited	Current Closed Closed Closed Current
BNSF Railway Co. Burlington Northern Inc. Burlington Northern Railroad Co. Pacific Power & Light Co. PacifiCorp PacifiCorp Energy PacifiCorp Legal Rocky Mountain Power Rocky Mountain Power LLC	Berkshire Hathaway Energy Co. BNSF Railway Charter Brokerage Holdings Corp. McLane Company, Inc.	Closed Current Closed Closed
Bowie Resource Partners LLC	Bowie Resource Partners, LLC	Current
BP Canada Energy Group BP Energy Co.	Amoco Corporation Amoco Oil Company Atlantic LNG 2/3 Company of Trinidad & Tobago Atlantic Richfield Company Boron Oil Company BP America - Deepwater BP America - Tank Fund BP America Inc. BP America Production Company BP American Production Company BP Amoco plc BP Company North America Inc. BP Corporation North America Inc. BP Exploration & Production Inc. BP Exploration and Production Company BP Exploration Mexico Limited, S.A. de C.V. BP Holdings North America Limited	Current Current Closed  Current Current Current Current Current Current Former Current Current Current Current Current Current Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	BP Holdings North America Ltd. BP Marine Ltd. BP Mexico Holding Company, S.A. de C.V. BP North America Inc. BP plc BP Production Company BP Products North America Inc. BP Trinidad and Tobago LLC BP West Coast Products BP West Coast Products LLC British Petroleum Exploration Mexico Limited, S.A. de C.V. British Petroleum Mexico Holding Company, S.A. de C.V. Butamax Advanced Biofuels LLC Standard Oil (Indiana) Standard Oil Company Standard Oil of Ohio	Current Former Current  Former Current Closed Current Current Current Current Former  Former  Closed Current Current Current
Optiv Security Inc.	KFN NR Mineral Holdings L.P., et al. KKR Asia Limited KKR Credit Advisors (Ireland) KKR Credit Advisors (US) LLC KKR REPA AIV-2, L.P. Kohlberg Kravis Roberts & Co. L.P. Optiv Security Inc. Pillarstone Europe LLP	Closed Current Former Current Current Current Current Current
Brinker Capital Inc.	Brinker Capital Inc.	Current
Burlington Resources Burlington Resources Oil & Gas Co. LP Conoco Phillips Canada Resources Corp. Glacier Park Co.	ConocoPhillips Company	Former
Calumet Specialty Product Partners LP	Calumet Specialty Products Partners, L.P.	Current
Canada, Government of, Receiver General Canada, Government of, Revenue Agency	CPP Investment Board  CPPIB Asia Inc.	Current  Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	CPPIB Canada Inc. Galvaude Private Investments Inc. Ivory Private Investments Inc. MPH Pacific Corp. PSP Investments Canada Inc. PSP Investments Credit USA LLC PSP Investments Holding USA LLC PSP Investments USA LLC Public Sector Pension Investment Board	Current Former Former Closed Former Former Former Former Current
Canyon Capital CLO Ltd.	AECOM-Canyon Real Estate Fund Advisors LLC	Current
Canyon Partners LLC Canyon Value Realization, The	ICE Canyon LLC	Current
CareerBuilder Employment Screening LLC	Ontario Teachers Pension Plan (Asia) Limited Ontario Teachers' Pension Plan Board	Current Current
Cat Financial Services Corp. Cat Rental Store, The Caterpillar Caterpillar Finance Services Caterpillar Financial Caterpillar Financial Service Ltd. Caterpillar Financial Services Caterpillar Financial Services Corp. Caterpillar Financial Services Leasing ULC Caterpillar Financial Services Ltd. Caterpillar Inc., Mining Financial Services	Caterpillar, Inc.	Current
Cellco Partnership Inc. MCI Communications Corp.	GTE Wireless MCI Communications Services, Inc. Verizon Business Global LLC Verizon Communications Inc. Verizon Enterprise Solutions, LLC Verizon New England, Inc. Verizon New York, Inc. Verizon North Inc.	Closed Closed Closed Current Closed Closed Current Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Verizon North Inc. - PA Verizon Pennsylvania Inc. Verizon Washington, D.C., Inc.	Closed Closed Closed
Centerview Partners LLC	Centerview Partners Kenneth Berliner	Current Closed
Central States Coal Reserves of Kentucky LLC HCR Holding LLC HCR Holdings LLC Heritage Coal Co. LLC Patriot Reserve Holdings LLC	Patriot Coal Corporation  PCC Liquidating Trust	Current  Former
CenturyLink CenturyLink Business Services CenturyLink Inc. CTL Hosting Customers Level 3 Communications Inc. Mountain States Telephone & Telegraph Co., The Qwest Corp. TW Telecom Inc.	CenturyLink, Inc.	Closed
Cerberus Business Finance LLC	Cerberus Capital Management, L.P. Steven Mayer	Current Closed
Chambers Development of Ohio Inc. Waste Management of Ohio Inc.	USA Waste of California, Inc.	Closed
Chase Manhattan Bank NA, The JP Morgan Asset Management Japan JPMorgan Chase & Co.	Banc One Capital Markets, Inc. Beth Cottrell Chase Bank USA Chase Bank USA, NA Chase Paymentech Solutions, LLC Christina Trowbridge Highbridge Capital Management, LLC J.P. Morgan Securities (Far East) Limited J.P. Morgan Securities Asia Pacific Limited J.P. Morgan Securities LLC JP Morgan Chase & Co. JP Morgan Limited	Closed Closed Closed Current Current Closed Current Current  Current Current Current Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	JP Morgan Securities plc JPMorgan Asset Management - Global Real Assets JPMorgan Chase & Co. JPMorgan Chase Bank, N.A. JPMorgan Funds Limited JPMorgan Investment Management Inc. - Global Special Situations JPMorgan Investment Management Inc. - Infrastructure Investment Group Mary Cook Paymentech, LLC Whitney Cook	Closed Current Current Current Current Current Current Closed Current Closed
Chesapeake Exploration LLC	Chesapeake Appalachia, LLC Chesapeake Energy Corporation Chesapeake Energy Marketing, Inc. Chesapeake Energy Marketing, LLC Chesapeake Energy Midstream Partners, L.P. Chesapeake Exploration, LLC Chesapeake Operating, Inc. Chesapeake Operating, LLC CHK Utica, LLC Domenic J. Dell’Osso, Jr.	Current Current Current Current Current Current Current Current Current Current
CIFIC Asset Management LLC CIFIC Funding 2012-I Ltd. CIFIC Funding Ltd.	CIFIC Asset Management Europe Limited CIFIC Asset Management LLC	Current Current
Cigna Corp. Connecticut General Life Insurance Co.	Cigna Behavioral Health Inc. Cigna Corporation Cigna Health and Life Insurance Company Cigna Health Corporation Cigna Healthcare - Mid-Atlantic, Inc. CIGNA HealthCare of California, Inc. Cigna Healthcare of Colorado, Inc. CIGNA HealthCare of Florida, Inc. CIGNA Healthcare of Georgia, Inc.	Closed Current Current Current Current Current Current Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	CIGNA Healthcare of New York, Inc. CIGNA HealthCare of North Carolina, Inc. CIGNA HealthCare of Pennsylvania, Inc. CIGNA HealthCare of South Carolina, Inc. CIGNA HealthCare of St. Louis, Inc. CIGNA HealthCare of Tennessee, Inc. CIGNA HealthCare of Texas, Inc. Cigna Healthcare, Inc. Connecticut General Life Insurance Co., Inc. Connecticut General Life Insurance Company	Closed Current Current Current Current Current Current Current Current
Citadel Advisors LLC	Citadel LLC Citadel Securities, LLC	Current Current
Citicorp USA Inc. Citigroup Inc.	Citibank Citicorp Citicorp Mezzanine III, L.P. Citigroup Global Markets Asia Limited Citigroup Global Markets Inc. Citigroup Global Markets Ltd. Citigroup Inc.	Current Current Current Current Current Closed Current
Colorado, State of	State of Colorado	Closed
Comcast Business Communications LLC Comcast Cable Communications LLC Comcast Cable Communications Management LLC	DreamWorks Animation SKG, Inc.	Closed
Consolidation Coal Co. Consolidation Coal Co., The Foresight Energy LP Murray Energy Corp.	Murray Energy Corporation	Current
Consulting Group Advisory Services Morgan Stanley Morgan Stanley & Co. LLC Morgan Stanley Smith Barney LLC	Morgan Stanley Morgan Stanley AIP GP L.P. Morgan Stanley Asia Limited Morgan Stanley Infrastructure Inc.	Current Closed Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Morgan Stanley Investment Management Limited	Current
	Morgan Stanley Mezzanine Partners	Current
	Morgan Stanley Real Estate Investing	Current
	Morgan, Stanley & Co.	Current
	MS MCC Highland LLC	Current
	Prime Property Fund	Current
Continental Heritage Insurance Co. Evergreen National Indemnity Co. Republic Services Republic Services Inc.	Consolidated Disposal Service, LLC	Current
Credit Suisse AG Credit Suisse Group AG	Credit Suisse	Closed
	Credit Suisse (Hong Kong) Limited	Current
	Credit Suisse AG	Current
	Credit Suisse AG, Executive Board	Current
	Credit Suisse Group AG	Current
	Credit Suisse Group AG, Executive Board	Current
	Credit Suisse International	Current
	Credit Suisse Securities (Europe) Limited	Closed
	Credit Suisse Securities (USA) LLC	Current
CXtec Inc.	Bayside Capital	Current
	H.I.G. Luxembourg Holdings Twenty Two S.a.r.l.	Closed
	H.I.G. Bayside Loan Opportunity (Cayman) Fund II, L.P.	Current
	H.I.G. Bayside Loan Opportunity Fund II, L.P.	Current
	H.I.G. Capital LLC	Current
	H.I.G. Capital Management, Inc.	Current
	H.I.G. Capital Partners II, L.P.	Current
	H.I.G. Capital Partners III, L.P.	Current
	H.I.G. Europe Capital Partners, L.P.	Current
	H.I.G. European Capital Partners LLP	Current
	H.I.G. Realty Partners	Current
	H.I.G. Venture Investments, L.P.	Current
	H.I.G. Venture Partners, L.P.	Current

<b>Name of Entity Searched</b>	<b>Name of Entity and/or Affiliate of Entity, that is a K&amp;E Client</b>	<b>Status</b>
	Rob Wolfson	Closed
Cyxtera Communications LLC	Alex Ismail	Current
GFL Environmental Corp.	BC Partners	Current
GFL Environmental Inc.		
D. E. Shaw & Co. LP	D.E. Shaw & Co. (Asia Pacific) Limited	Closed
	D.E. Shaw Galvanic International Inc.	Closed
Danske Bank A/S	Danske Private Equity A/S	Closed
Deloitte & Touche LLP	Deloitte Consulting LLP	Current
	Deloitte LLP	Current
	Deloitte Tax LLP	Current
Dentons Canada LLP	Dentons US LLP	Current
Deutsche Asset Management	DB U.S. Financial Markets	Current
Deutsche Bank	Deutsche Alternative Asset Management Global Limited	Closed
Deutsche Bank AG	Deutsche Bank	Current
Deutsche Bank Securities Inc.	Deutsche Bank AG	Current
Deutsche Bank Securities USA LLC	Deutsche Bank AG, London Branch	Closed
	Deutsche Bank AG, New York Branch	Current
	Deutsche Bank Americas Holding Corporation	Current
	Deutsche Bank Securities Inc.	Current
	Deutsche Bank Trust Company Americas	Current
	Deutsche Bank Trust Corporation	Current
	RREEF Management Company	Former
Dominion East of Ohio	Questar Corporation	Current
Dominion Energy Inc.		
Dominion North Carolina		
Duff & Phelps LLC	Brian Ruder	Current
	Duff & Phelps Corp.	Current
	Noah Gottdiener	Current
	Permira Credit Solutions III G.P. Limited	Current
Duke Energy Kentucky Inc.	Piedmont Natural Gas	Current
El Paso Natural Gas Co. LLC	Kinder Morgan Energy Partners, L.P.	Current
Kinder Morgan	Kinder Morgan, Inc.	Current



<b>Name of Entity Searched</b>	<b>Name of Entity and/or Affiliate of Entity, that is a K&amp;E Client</b>	<b>Status</b>
Kinder Morgan Utopia LLC	NGPL HoldCo LLC	Closed
Enerwise Global Technologies Inc.	Enerwise Global Technologies, Inc.	Current
Ernst & Young	Ernst & Young LLP	Current
Ernst & Young LLP	Ernst & Young U.S. LLP	Current
Experis US Inc.	Manpower, Inc.	Current
Fairmont Supply Co.	Tenex Capital Management	Current
First Bank NA	U.S. Bancorp	Current
US Bank	U.S. Bank	Current
US Bank NA	U.S. Bank National Association	Current
FMC Corp.	FMC Corporation	Current
Franklin Advisers Inc. Franklin Resources Franklin Resources Inc. Franklin Templeton Investments Franklin Templeton Investments Corp.	Franklin Templeton Investments Corp.	Current
Frontier Communications Corp.	Frontier Communications Corporation	Current
FTI Consulting Inc.	FTI Consulting, Inc. John Howard Batchelor Kenneth Fung Roderick John Sutton	Current Current Current Closed
General Electric Canada General Electric Capital Corp.	GE Energy Financial Services GE-Hitachi Nuclear Energy, Inc. General Electric Company Lightfoot Capital Partners	Current Closed Current Former
Great West Capital Management LLC Great West Life Assurance Co. PanAgora Asset Management Inc. Power Corp. of Canada	Sagard Capital Partners, L.P.	Current
Greenwich Insurance Co. XL Europe Ltd. XL Specialty Insurance Co.	AXA REIM SGP CRE Loans 2 General Partners SARL	Current Current
Guggenheim Rydex Investments Security Investors LLC	Guggenheim Corporate Funding LLC Guggenheim Partners Investment Management, LLC	Closed Current
Gulfport Energy Corp.	Gulfport Energy Corporation	Current
Hess Corp.	Hess Corporation	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Hess Ohio Developments LLC Marquette Exploration LLC	Hess Oil Virgin Islands Corp.	Current
Hexagon Mining Inc.	Ola Rollén	Current
HighTower Advisors LLC	THL/Compliance Committee of PPT UPH LLC Thomas H. Lee Partners	Current Current
Honeywell Building Solutions Inc.	Honeywell Advanced Composites Inc. Honeywell International Inc. Honeywell Specialty Materials, LLC	Current Current Current
Houlihan Lokey Capital Inc. Houlihan Lokey Inc.	Bridge Strategy Group LLC	Closed
Huntington National Bank Huntington National Bank, Trust Department	Huntington Bancshares Incorporated	Current
IBM Canada Ltd.	IBM Canada Ltd. IBM Corporation	Current Current
ICL-IP America	Auxquimia S.A.U. ICL France, S.A.S. ICL North America Inc. ICL Performance Products Canada Ltd. ICL Performance Products Inc. ICL Performance Products LLC ICL Performance Products LP Invictus France, SAS Invictus U.S. Holdings, LLC Invictus U.S., LLC Phosphorus Derivatives Inc. SK Inv Spain Sociedad Limitada SK Invictus DE GmbH SK Invictus Group SARL SK Invictus Holdings SARL SK Invictus Holdings, L.P. SK Invictus Intermediate II SARL SK Invictus Intermediate SARL	Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current
Imperial Oil Mobil Oil Co. Trend Gathering & Treating LP	Exxon Mobil Corporation	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
XTO Energy Inc.		
Industrial Scientific Corp.	Fortive Corporation	Current
Invesco Ltd.	Invesco Private Capital, Inc.	Current
Invesco Powershares Capital Management LLC	Invesco Senior Secured Management, Inc.	Current
	WL Ross & Co. LLC	Current
Ivy Apollo Multi Asset Income	Ivy Investment Management Company	Closed
Ivy Apollo Strategic Income Fund	Waddell & Reed Investment Management Company	Closed
Ivy High Income Fund		
Ivy High Income Opportunities		
Ivy Investment Management		
Ivy Investment Management Co.		
Ivy VIP High Income		
Waddell & Reed Financial Inc.		
Waddell & Reed Investment Management		
Waddell & Reed Investment Management Co.		
JD Edwards Canada Ltd.	Oracle America Inc.	Current
Oracle Corp. Canada Inc.	Oracle Corporation	Current
PeopleSoft USA Inc.	Oracle International Corporation	Current
	Oracle USA, Inc.	Current
John Deere Financial Inc.	Deere & Company	Current
	Deere Receivables LLC	Current
	John Deere Bank S.A.	Current
	John Deere Canada Funding Inc.	Current
	John Deere Canada ULC	Current
	John Deere Capital Corporation	Current
	John Deere Cash Management S.A.	Current
	John Deere Financial Inc.	Current
	John Deere Financial Limited	Current
	John Deere Owner Trust	Current
	John Deere Receivables, Inc.	Current
	Nortrax, Inc.	Current
	Wirtgen GmbH	Closed
John Hancock Funds II Floating Rate	John Hancock Life Insurance Company	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
John Hancock Investment Management Services Manufacturers Life Insurance Co., The Manulife Asset Management US LLC Manulife Financial Manulife Financial Corp. NAL Resources Ltd.		
Kentucky Utilities Co. Tyrone Synfuels LP	Kentucky Utilities Co. LG&E and KU Energy LLC	Current Current
K-Mart Corp.	Sears Holding Corporation Sears Holdings Management Corporation Sears Roebuck & Company	Current Current Closed
Kurtzman Carson Consultants LLC	Computershare Holdings Inc. Computershare Inc. Computershare Limited Specialized Loan Servicing Holdings LLC Specialized Loan Servicing LLC	Closed Closed Closed Closed Closed
Lazard Lazard Freres & Co. LLC	Corporate Partners II Limited Lazard Group LLC Lazard Ltd. Lazard, Freres & Co. The Edgewater Funds	Current Current Current Current Current
Liberty Life Assurance Co. of Boston	Lincoln National Life Insurance Company	Closed
Lloyd's  Lloyd's of London	Those Certain Underwriters at Lloyd's, London, subscribing to general liability certificate 16-SZ-0001	Current
Lyxor Lyxor Asset Management SA Lyxor International Asset Management Lyxor International Asset Management SA SG Americas Securities LLC	SG Americas Securities, LLC	Closed
Macquarie Group Macquarie Group Ltd.	Green Bermuda Holdings Ltd. Greystar Asia-Pac Management JV	Current Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Macquarie Agricultural Funds Management Limited	Current
	Macquarie Atlas Roads International Limited	Current
	Macquarie Atlas Roads Limited	Current
	Macquarie CAF LLC	Current
	Macquarie Capital Group Limited (U.K. Branch)	Current
	Macquarie Capital Hong Kong Limited	Closed
	Macquarie Capital USA Inc.	Current
	Macquarie Crop Partners Feeder, L.P.	Current
	Macquarie Crop Partners, L.P.	Current
	Macquarie Group Investments (UK) No. 2 Limited	Current
	Macquarie Holdings (U.S.A.) Inc.	Current
	Macquarie Infrastructure & Real Assets (Europe) Limited	Current
	Macquarie Infrastructure and Real Assets Inc.	Current
	Macquarie Infrastructure and Real Assets Mexico, SA de CV	Current
	Macquarie Infrastructure and Real Assets, Inc.	Current
	Macquarie Infrastructure Management (Asia) Pty Limited, Singapore Branch	Current
	Macquarie Infrastructure Partners II GP, LLC	Closed
	Macquarie Infrastructure Partners III, L.P.	Current
	Macquarie Infrastructure Partners Inc.	Current
	Macquarie New York Parking 2, LLC	Closed
Marathon CLO Ltd.	Marathon Asset Management, LP	Current
Marathon CLO V Ltd.		
Marathon CLO VI Ltd.		

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Marathon CLO VII Ltd. Marathon CLO VIII Ltd.		
Marubeni Corp.	Creekstone Farms Premium Beef LLC	Closed
Mason Dixon Energy LLC	Percheron Holdings LLC	Closed
McKinsey Recovery & Transformation Service US LLC	McKinsey & Company  McKinsey & Company, Inc. McKinsey & Company, Inc. United States McKinsey GmbH & Co. KG McKinsey Recovery & Transformation Services Australia Co. McKinsey Recovery & Transformation Services Canada Co. McKinsey Recovery & Transformation Services France Co. McKinsey Recovery & Transformation Services U.S., LLC McKinsey Recovery & Transformation Services UK Limited Somesh Khanna Sunil Sanghvi	Closed  Current Current Current Current Current Current Current Current Current Current Current
Millennium Management LLC	Millennium Management LLC	Closed
Monsanto Co.	Bayer Pharma AG	Closed
MSD Credit Opportunity Master Fund LP MSD Partners LP	MSD Partners, L.P.	Current
Nationwide Financial Services Inc. Nationwide Fund Advisors	Nationwide Life Insurance Nationwide Mutual Insurance Company Veterinary Pet Insurance Company	Former Current Current
Navajo Nation, The	Navajo Nation	Current
New York, State of	New York State Courts Access to Justice Program	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
New York, State of, Common Retirement Fund		
North Carolina, State of, Department of Environmental Quality	Philip E. Berger, as a member of the North Carolina State Board of Elections	Current
North Carolina, State of, Department of Environmental Quality, Water Resources	State of North Carolina	Current
North Carolina, State of, Department of Revenue	Timothy K. Moore, as a member of the North Carolina State Board of Elections	Current
North Carolina, State of, Division of Water Resources		
Northern Trust Co.	50 South Capital Advisors, LLC	Current
Northern Trust Corp.	Northern Trust Fiduciary Services (Guernsey) Limited	Current
NRG Energy Inc.	GenOn Americas Generation, LLC	Current
NRG Texas Power LLC	GenOn Americas Procurement, Inc.	Current
	GenOn Asset Management, LLC	Current
	GenOn Capital Inc.	Current
	GenOn Energy Holdings, Inc.	Current
	GenOn Energy Management, LLC	Current
	GenOn Energy Services, LLC	Current
	GenOn Energy, Inc.	Current
	GenOn Fund 2001 LLC	Current
	GenOn Key/Con Fuels, LLC	Current
	GenOn Mid-Atlantic Development, LLC	Current
	GenOn Mid-Atlantic, LLC	Current
	GenOn Northeast Management Company	Current
	GenOn Power Operating Services Midwest, Inc.	Current
	GenOn REMA Services, Inc.	Current
	GenOn Special Procurement, Inc.	Current
	Hudson Valley Gas Corporation	Current
	MC Asset Recovery, LLC	Current
	Mirant (Bermuda) Ltd.	Current
	Mirant (Navotas II) Corporation	Current
	Mirant AP Investments Limited	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Mirant Asia Pacific Construction Limited	Current
	Mirant Asia Pacific Construction Limited (Hong Kong)	Closed
	Mirant Asia-Pacific Ventures, LLC	Current
	Mirant Intellectual Asset Management and Marketing, LLC	Current
	Mirant International Investments, Inc.	Current
	Mirant Navotas Corporation	Current
	Mirant New York Services, LLC	Current
	Mirant Power Purchase, LLC	Current
	Mirant Trust I	Current
	Mirant Wrightsville Investments, Inc.	Current
	Mirant Wrightsville Management, Inc.	Current
	MNA Finance Corp.	Current
	NRG Americas, Inc.	Current
	NRG Bowline LLC	Current
	NRG California North LLC	Current
	NRG California South GP LLC	Current
	NRG California South LP	Current
	NRG Canal LLC	Current
	NRG Chalk Point LLC	Current
	NRG Clearfield Pipeline Company LLC	Current
	NRG Delta LLC	Current
	NRG ECA Pipeline LLC	Current
	NRG Energy, Inc.	Current
	NRG Florida GP, LLC	Current
	NRG Florida LP	Current
	NRG Gibbons Road LLC	Current
	NRG Lovett Development I LLC	Current
	NRG Lovett LLC	Current
	NRG MD Ash Management LLC	Current
	NRG New York LLC	Current
	NRG North America LLC	Current
	NRG Northeast Generation, Inc.	Current
	NRG Northeast Holdings, Inc.	Current
	NRG Piney Point LLC	Current
	NRG Potomac River LLC	Current



Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	NRG Potrero LLC	Current
	NRG Power Generation Assets LLC	Current
	NRG Power Generation LLC	Current
	NRG Power Midwest GP LLC	Current
	NRG Power Midwest LP	Current
	NRG REMA LLC	Current
	NRG Sabine (Delaware), Inc.	Current
	NRG Sabine (Texas), Inc.	Current
	NRG San Gabriel Power Generation LLC	Current
	NRG Tank Farm LLC	Current
	NRG Wholesale Generation GP LLC	Current
	NRG Wholesale Generation LP	Current
	NRG Willow Pass LLC	Current
	Orion Power New York GP, Inc.	Current
	Orion Power New York LP, LLC	Current
	Orion Power New York, L.P.	Current
	RRI Energy Broadband, Inc.	Current
	RRI Energy Channelview (Delaware) LLC	Current
	RRI Energy Channelview (Texas)	Current
	RRI Energy Channelview (Texas) LLC	Closed
	RRI Energy Channelview LP	Current
	RRI Energy Communications, Inc.	Current
	RRI Energy Services Channelview LLC	Current
	RRI Energy Services Desert Basin, LLC	Current
	RRI Energy Services, LLC	Current
	RRI Energy Solutions East, LLC	Current
	RRI Energy Trading Exchange, Inc.	Current
	RRI Energy Ventures, Inc.	Current
Nuveen Fund Advisors	Teachers Insurance and Annuity Association	Closed
Nuveen Fund Advisors LLC	Teachers Insurance and Annuity Association of America	Closed
Teachers Advisors Inc.	TIAA-CREF	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Teachers Insurance & Annuity Association-College Retirement Equities Fund TIAA-CREF Investment Management		
Oaktree Capital Management Inc. Oaktree Opportunities Fund X Holding Oaktree Value Opportunities Fund Oaktree Value Opportunities Fund Holdings LP	Jordon Kruse Matthew Wilson Oaktree Capital Management, L.P. Oaktree Special Situations Group  Oaktree Strategic Credit Ronald N. Beck	Current Current Current Current  Current Current
OCP CLO 2012-2 Ltd. OCP CLO 2013-4 Ltd. OCP CLO 2014-5 Ltd. OCP CLO 2014-6 Ltd. OCP CLO 2014-7 Ltd. OCP CLO 2015-10 Ltd. OCP CLO 2015-8 Ltd. OCP CLO 2015-9 Ltd. OCP CLO 2016-11 Ltd. OCP CLO Ltd. OCP Senior Credit Fund Onex Credit Partners LLC Onex Debt Opportunity Fund Ltd. Onex Senior Credit Fund LP Onex Senior Credit II LP	ONCAP Management Onex Corporation Onex Partners Manager, L.P.	Current Current Closed
Optum Inc. OptumHealth	Rally Health, Inc.	Current
PACCAR Financial Corp.	PACCAR Financial Corp. PACCAR Inc.	Closed Closed
PNC Bank NA	PNC Bank NA PNC Financial Services Group, Inc. PNC Merchant Services Company, L.P.	Current Current Current
PPL EnergyPlus LLC PPL Generation LLC PPL Montana LLC Talen Montana LLC	Cascade Production LLC Talen Energy Corporation Talen Energy Marketing Talen Montana, LLC	Closed Current Closed Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
PricewaterhouseCoopers PricewaterhouseCoopers LLP	Price Waterhouse & Co. S.R.L. PricewaterhouseCoopers PricewaterhouseCoopers Business Consulting (Shanghai) Co. Ltd. PricewaterhouseCoopers Consultores, Auditores y Compania Limitada PricewaterhouseCoopers Hong Kong Limited PricewaterhouseCoopers International Limited PricewaterhouseCoopers Limited PricewaterhouseCoopers LLP PricewaterhouseCoopers LLP Ontario PricewaterhouseCoopers Zhong Tian LLP	Current Closed Closed Current Current Closed Current Current Current Current
Principal Financial Group Inc. Principal Management Corp.	Principal Real Estate Investors LLC	Current
Private Bank Privatebank & Trust Co. Privatebank & Trust Co., The, Asset Management Arm	CIBC Capital Markets CIBC World Markets Corp. CIBC World Markets, Inc.	Closed Closed Closed
Prudential Financial  Prudential Financial Inc. Prudential Insurance Co. of America Prudential Retirement Prudential Retirement Insurance & Annuity Prudential Retirement Insurance & Annuity Co.	Prudential Insurance Company of America	Current
RBC Capital Markets Arbitrage  RBC Trust Co. Delaware Ltd. Royal Bank of Canada	BlueBay Asset Management Services Ltd. RBC Capital Markets RBC Capital Markets Corporation RBC Select Hedge Fund Portfolio Ltd. RBC Wealth Management Royal Bank of Canada	Current  Closed Closed Former Current Closed
Russell Investment Management Russell Investments Canada Ltd.	TA Associates Management, L.P.	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Russell Investments Group Ltd. Russell Investments Ireland Ltd.		
Secure-24 Inc.	NTT America, Inc. NTT Data, Inc.	Current Closed
Secure-24 Inc.	HarbourVest Partners L.P.	Current
Shell Mining Co.	East Resources, Inc.	Closed
Sinopec Canada Energy Ltd.	SINOPEC Engineering Group Co., Ltd.	Current
St. Paul Fire & Marine Insurance Co. Travelers Bond & Special Insurance Travelers Casualty & Surety Co. of America Travelers Property Casualty Co. of America Travelers Property Casualty Group	The Travelers Companies, Inc. Travelers Management Corporation	Current Current
Stantec Consulting Services Inc.	Stantec Consulting Services Inc.	Closed
Starwood Land Co. LLC	Co-SEIF Canada Investors II, L.P. Co-SEIF Canada Investors, L.P. SCG Global Holdings, LLC SCG Hotel DLP, L.P. SCG K Fund A, SCSp SH Group Global IP Holdings, LLC SOF-IX Fund Starman Hotel Holdings LLC Starwood Capital Group Global I LLC Starwood Capital Group Global II, L.P. Starwood Capital Group Global, L.P. Starwood Capital Group, LLC Starwood Capital Operations LLC Starwood Distressed Opportunity Fund IX Global, L.P. Starwood Distressed Opportunity Fund IX-1 International, L.P. Starwood Distressed Opportunity Fund IX-1 U.S., L.P. Starwood Energy Group Global Starwood Energy Infrastructure Co-Invest Fund, L.P.	Current Current Current Closed Current Closed Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Starwood Energy Infrastructure Fund, L.P.	Current
	Starwood International Opportunity Fund IX Investor L.P.	Current
	Starwood Oil and Gas Group Global, L.P.	Closed
	Starwood Property Trust	Current
	Starwood Retail	Closed
	Starwood Retail Partners, LLC	Current
	Starwood U.S. Opportunity Fund IX Investor L.P.	Current
	Starwood UK Co-Invest, L.P.	Current
State Farm Investment Management Corp. State Farm Mutual Auto Insurance	State Farm Mutual Automobile Insurance Company	Current
Stikeman Elliott LLP	Stikeman Elliott LLP	Current
Stone Ridge Asset Management LLC	Stone Ridge Asset Management LLC	Current
Sunoco Pipeline	PES Holdings, LLC	Current
SunTrust Plan	SunTrust Bank	Current
	SunTrust Banks, Inc.	Current
	SunTrust Capital Markets Inc.	Closed
Texas, State of, Commission on Environmental Quality, Air Division	Greg Abbott, as Governor of Texas	Current
Texas, State of, Commission on Environmental Quality, Water Division	Joe Straus, as Speaker of the Texas House of Representatives	Current
Texas, State of, Comptroller	Rolando Pablos, as Secretary of State of Texas	Current
Texas, State of, Comptroller of Public Accounts	State of Texas	Current
Texas, State of, Railroad Commission		
Trafigura Pte. Ltd.	Galena US Holdings, Inc.	Current
	Trafigura Pte Ltd.	Current
Tronox	Tronox Global Holdings Pty Ltd.	Current
	Tronox Limited	Current
	Tronox LLC	Current
Tunnel Hill Reclamation	AIM Infrastructure Management Company, LLC	Current
Tunnel Hill Reclamation LLC		
Two Sigma	TS CAF Holdings, LLC	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Two Sigma Advisers LP  Two Sigma Investments LLC	Two Sigma Holdings VC Acquisition Vehicle II, LLC  Two Sigma Investments, LLC Two Sigma Private Investments Fund, LLC	Current  Current Current
UBS UBS AG UBS Group AG	Kerry F. Zinn Seema Khanna UBS AG, Hong Kong UBS AG, London Branch UBS Asset Management Funds Limited UBS Financial Inc. UBS Financial Services, Inc. UBS Global Asset Management Inc. UBS Investment Bank UBS O'Connor LLC UBS Securities Hong Kong Limited UBS Securities LLC UBS Warburg	Current Former Closed Current Current  Current Current Current Current Current Current Current Current
United Services Automobile Association USAA Asset Management Co.	USAA Real Estate Company	Current
United States, Government of the United States, Government of the, Bureau of Indian Affairs  United States, Government of the, Department of Education United States, Government of the, Department of Interior, Bureau of Indian Affairs United States, Government of the, Department of Labor, Associate Regional Solicitor United States, Government of the, Department of Labor, District Director United States, Government of the, Department of Labor, Mine Safety & Health Administration	2010-1 SFG Venture LLC Carmen Villar Prados, as the Executive Director of the Puerto Rico Highways & Transportation Authority Commonwealth of Puerto Rico  Eddie Baza Calvo  Employees' Retirement System of the Government of the Commonwealth of Puerto Rico  Government Development Bank of Puerto Rico  Government of Guam	Closed Closed  Current Current  Closed  Current  Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
United States, Government of the, Department of the Interior	Konstantina Diamantopoulos	Current
United States, Government of the, Department of the Interior, Bureau of Indian Affairs	Luis F. Cruz Batista, as Director of the Office of Management and Budget of the Commonwealth of Puerto Rico	Closed
United States, Government of the, Department of the Interior, Bureau of Indian Affairs, Ute Mountain Agency, Superintendent	Puerto Rico Aqueduct and Sewer Authority	Closed
United States, Government of the, Department of the Interior, Bureau of Indian Affairs, Ute Mountain Ute Agency	Puerto Rico Fiscal Agency and Financial Advisory Authority	Closed
United States, Government of the, Department of the Interior, Bureau of Land Management	Rep. William Ballard Hurd, as a member of the United States Congress	Current
United States, Government of the, Department of the Interior, Bureau of Land Management, General Land Office	Rick Perry, as former Governor of Texas	Current
United States, Government of the, Department of the Interior, Bureau of Land Management, High Desert District, Kemmerer Field Office		
United States, Government of the, Department of the Interior, Bureau of Land Management, Kemmerer Resource Area		
United States, Government of the, Department of the Interior, Bureau of Land Management, New Mexico State Office		
United States, Government of the, Department of the Interior, Bureau of Land Management, Wyoming State Office		
United States, Government of the, Department of the Interior, Minerals Management Service		

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
<p>United States, Government of the, Department of the Interior, Office of Surface Mining</p> <p>United States, Government of the, Department of the Interior, Office of Surface Mining &amp; Reclamation</p> <p>United States, Government of the, Department of the Interior, Office of Surface Mining Reclamation &amp; Enforcement</p> <p>United States, Government of the, Department of the Interior, Office of Surface Mining Reclamation &amp; Enforcement Western Region</p> <p>United States, Government of the, Department of the Treasury</p> <p>United States, Government of the, Department of the Treasury, Internal Revenue Service</p> <p>United States, Government of the, Department of the Treasury, Internal Revenue Service, Black Lung Excise Tax</p> <p>United States, Government of the, Environmental Protection Agency</p> <p>United States, Government of the, Office of Natural Resources Revenue</p>		
Velocity Technology Solutions Inc.	<p>Silver Lake Financial Management Company, L.L.C.</p> <p>Silver Lake Partners L.P.</p> <p>Silver Lake Sumeru</p> <p>Silver Lake Technology Management LLC</p> <p>Sumeru Equity Partners L.P.</p>	<p>Closed</p> <p>Current</p> <p>Current</p> <p>Closed</p> <p>Current</p>
Vistra BV	Baring Private Equity Asia	Current
Washington Group International Inc.	<p>AECOM</p> <p>AECOM-Canyon Real Estate Fund Advisors LLC</p>	<p>Current</p> <p>Current</p>
WellDyneRx	AlpInvest Partners B.V.	Closed



Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
WellDyneRx LLC	Carlyle Asia Investment Advisers Limited	Current
	Carlyle Europe Technology Partners III Advisor S.a.r.l.	Closed
	Carlyle Global Credit Investment Management LLC	Current
	Carlyle Realty Partners III, L.P.	Current
	Carlyle Realty Partners IV, L.P.	Current
	Carlyle Realty Partners V, L.P.	Current
	Carlyle Realty Partners, L.P.	Current
	Carlyle Strategic Partners	Closed
	Claren Road Asset Management, LLC	Closed
	Edward Mathias	Closed
	Rodney S. Cohen	Current
	The Carlyle Group	Current
WellDyneRx WellDyneRx LLC	Kinderhook Capital Fund I, L.P.	Closed
	Kinderhook Capital SBIC Fund I, L.P.	Closed
	Kinderhook Industries LLC	Current
Whitebox Advisors LLC	Whitebox Advisors LLC	Current
Willis Ltd. Willis of Tennessee Inc. Willis of Texas Inc. Willis Towers Watson Willis Towers Watson plc	Willis Towers Watson plc	Current
Windstream Holdings Inc.	Windstream Holdings, Inc.	Current
Wolverine Asset Management LLC Wolverine Flagship Fund Trading Ltd.	Christopher Gust	Current
	Eric J. Henschel	Former
	Robert R. Bellick	Closed
	Wolverine Topco, Inc.	Current
Xerox Corp.	Xerox Corp.	Current
York Credit Opportunities Fund LP York Credit Opportunities Investments Master Fund LP	Jeffrey A. Weber	Current
	York Capital Management	Current
	York Capital Management Europe (UK) Advisor LLP	Current

**Exhibit C**

**Grafton Declaration**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:	)	
	)	Chapter 11
	)	
WESTMORELAND COAL COMPANY, <i>et al.</i> , <sup>1</sup>	)	Case No. 18- 35672 (DRJ)
	)	
Debtors.	)	(Jointly Administered)
	)	

**DECLARATION OF JENNIFER S. GRAFTON IN SUPPORT OF THE DEBTOR'S  
APPLICATION FOR THE ENTRY OF AN ORDER AUTHORIZING THE RETENTION  
AND EMPLOYMENT OF KIRKLAND & ELLIS LLP AND KIRKLAND & ELLIS  
INTERNATIONAL LLP AS ATTORNEYS FOR THE DEBTORS AND DEBTORS  
IN POSSESSION EFFECTIVE *NUNC PRO TUNC* TO THE PETITION DATE**

I, Jennifer S. Grafton, Chief Administrative Officer and Chief Legal Officer of Westmoreland Coal Company being duly sworn, state the following under penalty of perjury:

61. I am the Chief Administrative Officer and Chief Legal Officer of Westmoreland Coal Company located at 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

62. I submit this declaration (the "Declaration") in support of the *Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* (the "Application").<sup>2</sup> Except as otherwise noted, I have personal knowledge of the matters set forth herein.

---

<sup>1</sup> Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at [www.donlinrecano.com/westmoreland](http://www.donlinrecano.com/westmoreland). Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.

### **The Debtors' Selection of Counsel**

63. The Debtors recognize that a comprehensive review process is necessary when selecting and managing chapter 11 counsel to ensure that bankruptcy professionals are subject to the same client-driven market forces, scrutiny, and accountability as professionals in non-bankruptcy engagements.

64. After evaluating several law firms, the Debtors retained Kirkland because of its extensive experience in corporate reorganizations, both out-of-court and under chapter 11 of the Bankruptcy Code. I believe that Kirkland is both well qualified and uniquely able to represent the Debtor in these chapter 11 cases in an efficient and timely manner.

### **Rate Structure**

65. In my capacity as Chief Administrative Officer and Chief Legal Officer, I am responsible for supervising outside counsel retained by the Debtors in the ordinary course of business. Kirkland has informed the Debtors that its rates for bankruptcy representations are comparable to the rates Kirkland charges for non-bankruptcy representations. As discussed below, I am also responsible for reviewing the statements regularly submitted by Kirkland, and can confirm that the rates Kirkland charged the Debtors in the prepetition period are the same as the rates Kirkland will charge the Debtors in the postpetition period.

### **Cost Supervision**

66. The Debtors have approved the prospective budget and staffing plan for the period from Oct. 9, 2018 through Dec. 31, 2018, recognizing that in the course of a large chapter 11 case like these chapter 11 cases, it is possible that there may be a number of unforeseen fees and expenses that will need to be addressed by the Debtors and Kirkland. The Debtors further recognize that it is their responsibility to monitor closely the billing practices of their counsel to

ensure the fees and expenses paid by the estate remain consistent with the Debtors' expectations and the exigencies of the chapter 11 cases. The Debtors will continue to review the statements that Kirkland regularly submits, and, together with Kirkland, amend the budget and staffing plans periodically, as the case develops.

67. As they did prepetition, the Debtors will continue to bring discipline, predictability, client involvement, and accountability to the counsel fees and expenses reimbursement process. While every chapter 11 case is unique, these budgets will provide guidance on the periods of time involved the level of the attorneys and professionals that will work on various matters, and projections of average hourly rates for the attorneys and professionals for various matters.

*[Remainder of page intentionally left blank]*

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: October 22, 2018  
Houston, Texas

Respectfully submitted,

/s/ Jennifer S. Grafton

Name: Jennifer S. Grafton

Westmoreland Coal Company

Title: Chief Administrative Officer and Chief  
Legal Officer